

**Effective 3/16/2018**

**Chapter 58**  
**Utah Inland Port Authority Act**

**Part 1**  
**General Provisions**

**11-58-102 Definitions.**

As used in this chapter:

- (1) "Authority" means the Utah Inland Port Authority, created in Section 11-58-201.
- (2) "Authority jurisdictional land" means land within the authority boundary delineated:
  - (a) in the electronic shapefile that is the electronic component of H.B. 2001, Utah Inland Port Authority Amendments, 2018 Second Special Session; and
  - (b) beginning April 1, 2020, as provided in Subsection 11-58-202(3).
- (3) "Base taxable value" means:
  - (a)
    - (i) except as provided in Subsection (3)(a)(ii), for a project area that consists of the authority jurisdictional land, the taxable value of authority jurisdictional land in calendar year 2018; and
    - (ii) for an area described in Section 11-58-600.7, the taxable value of that area in calendar year 2017; or
  - (b) for a project area that consists of land outside the authority jurisdictional land, the taxable value of property within any portion of a project area, as designated by board resolution, from which the property tax differential will be collected, as shown upon the assessment roll last equalized before the year in which the authority adopts a project area plan for that area.
- (4) "Board" means the authority's governing body, created in Section 11-58-301.
- (5) "Business plan" means a plan designed to facilitate, encourage, and bring about development of the authority jurisdictional land to achieve the goals and objectives described in Subsection 11-58-203(1), including the development and establishment of an inland port.
- (6) "Contaminated land" means land:
  - (a) within a project area; and
  - (b) that contains hazardous materials, as defined in Section 19-6-302, hazardous substances, as defined in Section 19-6-302, or landfill material on, in, or under the land.
- (7) "Development" means:
  - (a) the demolition, construction, reconstruction, modification, expansion, or improvement of a building, utility, infrastructure, landscape, parking lot, park, trail, recreational amenity, or other facility, including public infrastructure and improvements; and
  - (b) the planning of, arranging for, or participation in any of the activities listed in Subsection (7) (a).
- (8) "Development project" means a project for the development of land within a project area.
- (9) "Distribution center" means a building that is:
  - (a) used for the storage, sorting, and distribution of goods intended for sale; and
  - (b) not associated with or operated in conjunction with an adjacent manufacturing facility.
- (10) "Inland port" means one or more sites that:
  - (a) contain multimodal facilities, intermodal facilities, or other facilities that:
    - (i) are related but may be separately owned and managed; and
    - (ii) together are intended to:

- (A) allow global trade to be processed and altered by value-added services as goods move through the supply chain;
  - (B) provide a regional merging point for transportation modes for the distribution of goods to and from ports and other locations in other regions;
  - (C) provide cargo-handling services to allow freight consolidation and distribution, temporary storage, customs clearance, and connection between transport modes; and
  - (D) provide international logistics and distribution services, including freight forwarding, customs brokerage, integrated logistics, and information systems; and
- (b) may include a satellite customs clearance terminal, an intermodal facility, a customs pre-clearance for international trade, or other facilities that facilitate, encourage, and enhance regional, national, and international trade.
- (11) "Inland port use" means a use of land:
- (a) for an inland port;
  - (b) that directly implements or furthers the purposes of an inland port, as stated in Subsection (10);
  - (c) that complements or supports the purposes of an inland port, as stated in Subsection (10); or
  - (d) that depends upon the presence of the inland port for the viability of the use.
- (12) "Intermodal facility" means a facility for transferring containerized cargo between rail, truck, air, or other transportation modes.
- (13) "Landfill material" means garbage, waste, debris, or other materials disposed of or placed in a landfill.
- (14) "Multimodal facility" means a hub or other facility for trade combining any combination of rail, trucking, air cargo, and other transportation services.
- (15) "Nonvoting member" means an individual appointed as a member of the board under Subsection 11-58-302(3) who does not have the power to vote on matters of authority business.
- (16) "Project area" means:
- (a) the authority jurisdictional land, subject to Section 11-58-605; or
  - (b) land outside the authority jurisdictional land, whether consisting of a single contiguous area or multiple noncontiguous areas, described in a project area plan or draft project area plan, where the development project set forth in the project area plan or draft project area plan takes place or is proposed to take place.
- (17) "Project area budget" means a multiyear projection of annual or cumulative revenues and expenses and other fiscal matters pertaining to the project area.
- (18) "Project area plan" means a written plan that, after its effective date, guides and controls the development within a project area.
- (19) "Property tax" includes a privilege tax and each levy on an ad valorem basis on tangible or intangible personal or real property.
- (20) "Property tax differential":
- (a) means the difference between:
    - (i) the amount of property tax revenues generated each tax year by all taxing entities from a project area, using the current assessed value of the property; and
    - (ii) the amount of property tax revenues that would be generated from that same area using the base taxable value of the property; and
  - (b) does not include property tax revenue from:
    - (i) a county additional property tax or multicounty assessing and collecting levy imposed in accordance with Section 59-2-1602;
    - (ii) a judgment levy imposed by a taxing entity under Section 59-2-1328 or 59-2-1330; or

- (iii) a levy imposed by a taxing entity under Section 11-14-310 to pay for a general obligation bond.
- (21) "Public entity" means:
  - (a) the state, including each department, division, or other agency of the state; or
  - (b) a county, city, town, school district, special district, special service district, interlocal cooperation entity, community reinvestment agency, or other political subdivision of the state, including the authority.
- (22)
  - (a) "Public infrastructure and improvements" means infrastructure, improvements, facilities, or buildings that:
    - (i)
      - (A) benefit the public and are owned by a public entity or a utility; or
      - (B) benefit the public and are publicly maintained or operated by a public entity; or
    - (ii)
      - (A) are privately owned;
      - (B) benefit the public;
      - (C) as determined by the board, provide a substantial benefit to the development and operation of a project area; and
      - (D) are built according to applicable county or municipal design and safety standards.
  - (b) "Public infrastructure and improvements" includes:
    - (i) facilities, lines, or systems that provide:
      - (A) water, chilled water, or steam; or
      - (B) sewer, storm drainage, natural gas, electricity, energy storage, clean energy, microgrids, or telecommunications service;
    - (ii) streets, roads, curb, gutter, sidewalk, walkways, solid waste facilities, parking facilities, rail lines, intermodal facilities, multimodal facilities, and public transportation facilities;
    - (iii) an inland port; and
    - (iv) infrastructure, improvements, facilities, or buildings that are developed as part of a remediation project.
- (23) "Remediation" includes:
  - (a) activities for the cleanup, rehabilitation, and development of contaminated land; and
  - (b) acquiring an interest in land within a remediation project area.
- (24) "Remediation differential" means property tax differential generated from a remediation project area.
- (25) "Remediation project" means a project for the remediation of contaminated land that:
  - (a) is owned by:
    - (i) the state or a department, division, or other instrumentality of the state;
    - (ii) an independent entity, as defined in Section 63E-1-102; or
    - (iii) a political subdivision of the state; and
  - (b) became contaminated land before the owner described in Subsection (24)(a) obtained ownership of the land.
- (26) "Remediation project area" means a project area consisting of contaminated land that is or is expected to become the subject of a remediation project.
- (27) "Shapefile" means the digital vector storage format for storing geometric location and associated attribute information.
- (28) "Taxable value" means the value of property as shown on the last equalized assessment roll.
- (29) "Taxing entity":
  - (a) means a public entity that levies a tax on property within a project area; and

- (b) does not include a public infrastructure district that the authority creates under Title 17D, Chapter 4, Public Infrastructure District Act.
- (30) "Voting member" means an individual appointed or designated as a member of the board under Subsection 11-58-302(2).

Amended by Chapter 53, 2024 General Session  
Amended by Chapter 438, 2024 General Session  
Amended by Chapter 535, 2024 General Session

**11-58-103 Vested right of landowner.**

- (1) As used in this section:
  - (a) "Municipal inland port regulations" means a municipality's land use ordinances and regulations relating to the use of land within the authority jurisdictional land for an inland port use.
  - (b) "Vested development right" means a right:
    - (i) to use or develop land located within the authority jurisdictional land for an inland port use in accordance with municipal inland port regulations in effect on December 31, 2018; and
    - (ii) that may not be affected by later changes to municipal ordinances or regulations.
  - (c) "Vested right notice" means a notice that complies with the requirements of Subsection (3).
- (2) An owner of land located within the boundary of the authority jurisdictional land may establish a vested development right on that land by causing a notice to be recorded in the office of the recorder of the county in which the land is located.
- (3) A notice under Subsection (2) shall:
  - (a) state that the owner elects to establish a vested development right on the owner's land to use or develop the land for an inland port use in accordance with municipal inland port regulations in effect on December 31, 2018;
  - (b) state that the owner's election is made under Title 11, Chapter 58, Utah Inland Port Authority Act;
  - (c) describe the land in a way that complies with applicable requirements for the recording of an instrument affecting land;
  - (d) indicate the zoning district in which the land is located, including any overlay district;
  - (e) bear the signature of each owner of the land;
  - (f) be accompanied by the applicable recording fee; and
  - (g) include the following acknowledgment:
    - "I/we acknowledge that:
      - the land identified in this notice is situated within the authority jurisdictional land of the Utah Inland Port Authority, established under Utah Code Title 11, Chapter 58, Utah Inland Port Authority Act, and is eligible for this election of a vested right;
      - this vested right allows the land described in this notice to be used or developed in the manner allowed by applicable land use regulations in effect on December 31, 2018;
      - all development activity must comply with those land use regulations;
      - the right to use and develop the land described in this notice in accordance with those land use regulations continues for 40 years from the date this notice is recorded, unless a land use application is submitted to the applicable land use authority that proposes a use or development activity that is not allowed under the land use regulations in effect on December 31, 2018, or all record owners of the land record a rescission of the election of a vested development right for this land."
- (4)

- (a) An owner of land against which a vested right notice is recorded has a vested development right with respect to that land for 40 years from the date the vested right notice is recorded, or, if earlier, until the vested development right is rescinded by the recording of a rescission of the election of the vested development right signed by all record owners of the land.
- (b) A vested development right may not be affected by changes to municipal ordinances or regulations that occur after a vested right notice is recorded.
- (5) Within 10 days after the recording of a vested right notice under this section, the owner of the land shall provide a copy of the vested right notice, with recording information, to the applicable local land use authority.
- (6) A vested development right may not be affected by an action under Subsection 17-27a-508(1)(a)(ii)(A) or (B) or Subsection 10-9a-509(1)(a)(ii)(A) or (B).

Enacted by Chapter 126, 2020 General Session

**11-58-104 Severability.**

If a court determines that any provision of this chapter, or the application of any provision of this chapter, is invalid, the remainder of this chapter shall be given effect without the invalid provision or application.

Enacted by Chapter 126, 2020 General Session

**11-58-105 Nonlapsing funds.**

Money the authority receives from legislative appropriations is nonlapsing.

Enacted by Chapter 126, 2020 General Session

**11-58-106 Loan approval committee -- Approval of infrastructure loans.**

(1) As used in this section:

- (a) "Borrower" means the same as that term is defined in Section 63A-3-401.5.
- (b) "Infrastructure loan" means the same as that term is defined in Section 63A-3-401.5.
- (c) "Infrastructure project" means the same as that term is defined in Section 63A-3-401.5.
- (d) "Inland port fund" means the same as that term is defined in Section 63A-3-401.5.
- (e) "Loan approval committee" means a committee established under Subsection (2).

(2)

- (a) The authority shall establish a loan committee consisting of:
  - (i) two individuals with expertise in public finance or infrastructure development, appointed by the governor;
  - (ii) one individual with expertise in public finance or infrastructure development, appointed by the president of the Senate;
  - (iii) one individual with expertise in public finance or infrastructure development, appointed by the speaker of the House of Representatives; and
  - (iv) one individual with expertise in public finance or infrastructure development, appointed jointly by the president of the Senate and the speaker of the House of Representatives.
- (b) A board member may not be appointed to or serve as a member of the loan committee.

(3)

- (a) The loan committee may recommend for board approval an infrastructure loan from the inland port fund to a borrower for an infrastructure project undertaken by the borrower.
- (b) An infrastructure loan from the inland port fund may not be made unless:

- (i) the infrastructure loan is recommended by the loan committee; and
  - (ii) the board approves the infrastructure loan.
- (4)
- (a) If the loan committee recommends an infrastructure loan, the loan committee shall recommend the terms of an infrastructure loan in accordance with Section 63A-3-404.
  - (b) The board shall require the terms of an infrastructure loan secured by property tax differential to include a requirement that money from the infrastructure loan be used only for an infrastructure project within the project area that generates the property tax differential.
- (5)
- (a) The board may establish policies and guidelines with respect to prioritizing requests for infrastructure loans and approving infrastructure loans.
  - (b) With respect to infrastructure loan requests for an infrastructure project on authority jurisdictional land, the policies and guidelines established under Subsection (5)(a) shall give priority to an infrastructure loan request that furthers the policies and best practices incorporated into the environmental sustainability component of the authority's business plan under Subsection 11-58-202(1)(a).
- (6) Within 60 days after the execution of an infrastructure loan, the board shall report the infrastructure loan, including the loan amount, terms, interest rate, and security, to:
- (a) the Executive Appropriations Committee; and
  - (b) the State Finance Review Commission created in Section 63C-25-201.
- (7)
- (a) Salaries and expenses of committee members who are legislators shall be paid in accordance with Section 36-2-2 and Legislative Joint Rules, Title 5, Chapter 3, Legislator Compensation.
  - (b) A committee member who is not a legislator may not receive compensation or benefits for the member's service on the committee, but may receive per diem and reimbursement for travel expenses incurred as a committee member at the rates established by the Division of Finance under:
    - (i) Sections 63A-3-106 and 63A-3-107; and
    - (ii) rules made by the Division of Finance pursuant to Sections 63A-3-106 and 63A-3-107.

Amended by Chapter 259, 2023 General Session

## **Part 2**

### **Utah Inland Port Authority**

#### **11-58-201 Creation of Utah Inland Port Authority -- Status and purposes.**

- (1) Under the authority of Article XI, Section 8 of the Utah Constitution, there is created the Utah Inland Port Authority.
- (2) The authority is:
  - (a) an independent, nonprofit, separate body corporate and politic, with perpetual succession;
  - (b) a political subdivision of the state; and
  - (c) a public corporation, as defined in Section 63E-1-102.
- (3)
  - (a) The purpose of the authority is to fulfill the statewide public purpose of working in concert with applicable state and local government entities, property owners and other private parties,

and other stakeholders to encourage and facilitate development of the authority jurisdictional land and land in other authority project areas to maximize the long-term economic and other benefit for the state, consistent with the strategies, policies, and objectives described in this chapter, including:

- (i) the development of inland port uses on the authority jurisdictional land and on land in other authority project areas;
  - (ii) the development of infrastructure to support inland port uses and associated uses on the authority jurisdictional land and on land in other authority project areas; and
  - (iii) other development on the authority jurisdictional land and on land in other authority project areas.
- (b) The duties and responsibilities of the authority under this chapter are beyond the scope and capacity of a municipality, which has many other responsibilities and functions that appropriately command the attention and resources of the municipality, and are not municipal functions of purely local concern but are matters of regional and statewide concern, importance, interest, and impact, due to multiple factors, including:
- (i) the strategic location of the authority jurisdictional land in proximity to significant existing and potential transportation infrastructure, including infrastructure provided and maintained by the state, conducive to facilitating regional, national, and international trade and the businesses and facilities that promote and complement that trade;
  - (ii) the enormous potential for regional and statewide economic and other benefit that can come from the appropriate development of the authority jurisdictional land, including the establishment of a thriving inland port;
  - (iii) the regional and statewide impact that the development of the authority jurisdictional land will have; and
  - (iv) the considerable investment the state is making in connection with the development of the new correctional facility and associated infrastructure located on the authority jurisdictional land.
- (c) The authority is the mechanism the state chooses to focus resources and efforts on behalf of the state to ensure that the regional and statewide interests, concerns, and purposes described in this Subsection (3) are properly addressed from more of a statewide perspective than any municipality can provide.

Amended by Chapter 399, 2019 General Session

**11-58-202 Authority powers and duties.**

- (1) The authority has exclusive jurisdiction, responsibility, and power to coordinate the efforts of all applicable state and local government entities, property owners and other private parties, and other stakeholders to:
- (a) develop and implement a business plan for the authority jurisdictional land, to include an environmental sustainability component, developed in conjunction with the Utah Department of Environmental Quality, incorporating policies and best practices to meet or exceed applicable federal and state standards, including:
    - (i) emissions monitoring and reporting; and
    - (ii) strategies that use the best available technology to mitigate environmental impacts from development and uses on the authority jurisdictional land;
  - (b) plan and facilitate the development of inland port uses on authority jurisdictional land and on land in other authority project areas;
  - (c) manage any inland port located on land owned or leased by the authority; and

- (d) establish a foreign trade zone, as provided under federal law, covering some or all of the authority jurisdictional land or land in other authority project areas.
- (2) The authority may:
  - (a) facilitate and bring about the development of inland port uses on land that is part of the authority jurisdictional land or that is in other authority project areas, including engaging in marketing and business recruitment activities and efforts to encourage and facilitate:
    - (i) the development of an inland port on the authority jurisdictional land; and
    - (ii) other development of the authority jurisdictional land consistent with the policies and objectives described in Subsection 11-58-203(1);
  - (b) facilitate and provide funding for the development of land in a project area, including the development of public infrastructure and improvements and other infrastructure and improvements on or related to land in a project area;
  - (c) engage in marketing and business recruitment activities and efforts to encourage and facilitate development of the authority jurisdictional land;
  - (d) apply for and take all other necessary actions for the establishment of a foreign trade zone, as provided under federal law, covering some or all of the authority jurisdictional land;
  - (e) as the authority considers necessary or advisable to carry out any of its duties or responsibilities under this chapter:
    - (i) buy, obtain an option upon, or otherwise acquire any interest in real or personal property;
    - (ii) sell, convey, grant, dispose of by gift, or otherwise dispose of any interest in real or personal property; or
    - (iii) enter into a lease agreement on real or personal property, either as lessee or lessor;
  - (f) sue and be sued;
  - (g) enter into contracts generally;
  - (h) provide funding for the development of public infrastructure and improvements or other infrastructure and improvements on or related to the authority jurisdictional land or other authority project areas;
  - (i) exercise powers and perform functions under a contract, as authorized in the contract;
  - (j) receive the property tax differential, as provided in this chapter;
  - (k) accept financial or other assistance from any public or private source for the authority's activities, powers, and duties, and expend any funds so received for any of the purposes of this chapter;
  - (l) borrow money, contract with, or accept financial or other assistance from the federal government, a public entity, or any other source for any of the purposes of this chapter and comply with any conditions of the loan, contract, or assistance;
  - (m) issue bonds to finance the undertaking of any development objectives of the authority, including bonds under Chapter 17, Utah Industrial Facilities and Development Act, bonds under Chapter 42, Assessment Area Act, and bonds under Chapter 42a, Commercial Property Assessed Clean Energy Act;
  - (n) hire employees, including contract employees;
  - (o) transact other business and exercise all other powers provided for in this chapter;
  - (p) engage one or more consultants to advise or assist the authority in the performance of the authority's duties and responsibilities;
  - (q) work with other political subdivisions and neighboring property owners and communities to mitigate potential negative impacts from the development of authority jurisdictional land;
  - (r) own, lease, operate, or otherwise control public infrastructure and improvements in a project area;



- (s) exercise powers and perform functions that the authority is authorized by statute to exercise or perform;
  - (t) develop and implement world-class, state-of-the-art, zero-emissions logistics to:
    - (i) support continued growth of the state's economy;
    - (ii) promote the state as the global center of efficient and sustainable supply chain logistics;
    - (iii) facilitate the efficient movement of goods on roads and rails and through the air; and
    - (iv) benefit the commercial viability of tenants and users; and
  - (u) attract capital and expertise in pursuit of the next generation of logistics solutions.
- (3)
- (a) Beginning April 1, 2020, the authority shall:
    - (i) be the repository of the official delineation of the boundary of the authority jurisdictional land, identical to the boundary as delineated in the shapefile that is the electronic component of H.B. 2001, Utah Inland Port Authority Amendments, 2018 Second Special Session, subject to Subsection (3)(b) and any later changes to the boundary enacted by the Legislature; and
    - (ii) maintain an accurate digital file of the boundary that is easily accessible by the public.
  - (b)
    - (i) As used in this Subsection (3)(b), "split property" means a piece of land:
      - (A) with a single tax identification number; and
      - (B) that is partly included within and partly excluded from the authority jurisdictional land by the boundary delineated in the shapefile described in Subsection 11-58-102(2).
    - (ii) With the consent of the mayor of the municipality in which the split property is located, the executive director may adjust the boundary of the authority jurisdictional land to include an excluded portion of a split property or exclude an included portion of a split property.
    - (iii) In adjusting the boundary under Subsection (3)(b)(ii), the executive director shall consult with the county assessor, the county surveyor, the owner of the split property, and the municipality in which the split property is located.
    - (iv) A boundary adjustment under this Subsection (3)(b) affecting the northwest boundary of the authority jurisdictional land shall maintain the buffer area between authority jurisdictional land intended for development and land outside the boundary of the authority jurisdictional land to be preserved from development.
    - (v) Upon completing boundary adjustments under this Subsection (3)(b), the executive director shall cause to be recorded in the county recorder's office a map or other description, sufficient for purposes of the county recorder, of the adjusted boundary of the authority jurisdictional land.
    - (vi) The authority shall modify the official delineation of the boundary of the authority jurisdictional land under Subsection (3)(a) to reflect a boundary adjustment under this Subsection (3)(b).
- (4)
- (a) The authority may establish a community enhancement program designed to address the impacts that development or inland port uses within project areas have on adjacent communities.
  - (b)
    - (i) The authority may use authority money to support the community enhancement program and to pay for efforts to address the impacts described in Subsection (4)(a).
    - (ii) Authority money designated for use under Subsection (4)(b)(i) is exempt from execution or any other process in the collection of a judgment against or debt or other obligation of the authority arising out of the authority's activities with respect to the community enhancement program.

Amended by Chapter 32, 2022 General Session  
Amended by Chapter 82, 2022 General Session

**11-58-203 Policies and objectives of the authority -- Additional duties of the authority.**

- (1) The policies and objectives of the authority are to:
  - (a) maximize long-term economic benefits to the area, the region, and the state;
  - (b) maximize the creation of high-quality jobs;
  - (c) respect and maintain sensitivity to the unique natural environment of areas in proximity to the authority jurisdictional land and land in other authority project areas;
  - (d) improve air quality and minimize resource use;
  - (e) respect existing land use and other agreements and arrangements between property owners within the authority jurisdictional land and within other authority project areas and applicable governmental authorities;
  - (f) promote and encourage development and uses that are compatible with or complement uses in areas in proximity to the authority jurisdictional land or land in other authority project areas;
  - (g) take advantage of the authority jurisdictional land's strategic location and other features, including the proximity to transportation and other infrastructure and facilities, that make the authority jurisdictional land attractive to:
    - (i) businesses that engage in regional, national, or international trade; and
    - (ii) businesses that complement businesses engaged in regional, national, or international trade;
  - (h) facilitate the transportation of goods;
  - (i) coordinate trade-related opportunities to export Utah products nationally and internationally;
  - (j) support and promote land uses on the authority jurisdictional land and land in other authority project areas that generate economic development, including rural economic development;
  - (k) establish a project of regional significance;
  - (l) facilitate an intermodal facility;
  - (m) support uses of the authority jurisdictional land for inland port uses, including warehousing, light manufacturing, and distribution facilities;
  - (n) facilitate an increase in trade in the region and in global commerce;
  - (o) promote the development of facilities that help connect local businesses to potential foreign markets for exporting or that increase foreign direct investment;
  - (p) encourage all class 5 through 8 designated truck traffic entering the authority jurisdictional land to meet the heavy-duty highway compression-ignition diesel engine and urban bus exhaust emission standards for year 2007 and later;
  - (q) encourage the development and use of cost-efficient clean energy in project areas;
  - (r) aggressively pursue world-class businesses that employ cutting-edge technologies to locate within a project area; and
  - (s) pursue land remediation and development opportunities for publicly owned land to add value to a project area.
- (2) In fulfilling its duties and responsibilities relating to the development of the authority jurisdictional land and land in other authority project areas and to achieve and implement the development policies and objectives under Subsection (1), the authority shall:
  - (a) work to identify funding sources, including federal, state, and local government funding and private funding, for capital improvement projects in and around the authority jurisdictional land and land in other authority project areas and for an inland port;

- (b) review and identify land use and zoning policies and practices to recommend to municipal land use policymakers and administrators that are consistent with and will help to achieve:
    - (i) the policies and objectives stated in Subsection (1); and
    - (ii) the mutual goals of the state and local governments that have authority jurisdictional land with their boundaries with respect to the authority jurisdictional land;
  - (c) consult and coordinate with other applicable governmental entities to improve and enhance transportation and other infrastructure and facilities in order to maximize the potential of the authority jurisdictional land to attract, retain, and service users who will help maximize the long-term economic benefit to the state; and
  - (d) pursue policies that the board determines are designed to avoid or minimize negative environmental impacts of development.
- (3) The board may consider the emissions profile of road, yard, or rail vehicles:
- (a) in determining access by those vehicles to facilities that the authority owns or finances; or
  - (b) in setting fees applicable to those vehicles for the use of facilities that the authority owns or finances.

Amended by Chapter 53, 2024 General Session

**11-58-205 Applicability of other law -- Cooperation of state and local governments -- Municipality to consider board input -- Prohibition relating to natural resources -- Inland port as permitted or conditional use -- Municipal services -- Disclosure by nonauthority governing body member -- Services from state agencies -- Procurement policy.**

- (1) Except as otherwise provided in this chapter, the authority does not have and may not exercise any powers relating to the regulation of land uses on the authority jurisdictional land.
- (2) The authority is subject to and governed by Sections 63E-2-106, 63E-2-107, 63E-2-108, 63E-2-109, 63E-2-110, and 63E-2-111, but is not otherwise subject to or governed by Title 63E, Independent Entities Code.
- (3) A department, division, or other agency of the state and a political subdivision of the state shall cooperate with the authority to the fullest extent possible to provide whatever support, information, or other assistance the board requests that is reasonably necessary to help the authority fulfill its duties and responsibilities under this chapter.
- (4) In making decisions affecting the authority jurisdictional land, the legislative body of a municipality in which the authority jurisdictional land is located shall consider input from the authority board.
- (5)
  - (a) No later than December 31, 2018, the ordinances of a municipality with authority jurisdictional land within its boundary shall allow an inland port as a permitted or conditional use, subject to standards that are:
    - (i) determined by the municipality; and
    - (ii) consistent with the policies and objectives stated in Subsection 11-58-203(1).
  - (b) A municipality whose ordinances do not comply with Subsection (5)(a) within the time prescribed in that subsection shall allow an inland port as a permitted use without regard to any contrary provision in the municipality's land use ordinances.
- (6)
  - (a) The transporting, unloading, loading, transfer, or temporary storage of natural resources may not be prohibited on the authority jurisdictional land.
  - (b) Notwithstanding a permitted or conditional use allowed under applicable municipal ordinances, contaminated land may not be used for a distribution center.

- (7)
  - (a) A municipality whose boundary includes authority jurisdictional land shall provide the same municipal services to the area of the municipality that is within the authority jurisdictional land as the municipality provides to other areas of the municipality with similar zoning and a similar development level.
  - (b) The level and quality of municipal services that a municipality provides within authority jurisdictional land shall be fairly and reasonably consistent with the level and quality of municipal services that the municipality provides to other areas of the municipality with similar zoning and a similar development level.
- (8)
  - (a) As used in this Subsection (8):
    - (i) "Direct financial benefit" means the same as that term is defined in Section 11-58-304.
    - (ii) "Nonauthority governing body member" means a member of the board or other body that has authority to make decisions for a nonauthority government owner.
    - (iii) "Nonauthority government owner" mean a state agency or nonauthority local government entity that owns land that is part of the authority jurisdictional land.
    - (iv) "Nonauthority local government entity":
      - (A) means a county, city, town, special district, special service district, community reinvestment agency, or other political subdivision of the state; and
      - (B) excludes the authority.
    - (v) "State agency" means a department, division, or other agency or instrumentality of the state, including an independent state agency.
  - (b) A nonauthority governing body member who owns or has a financial interest in land that is part of the authority jurisdictional land or who reasonably expects to receive a direct financial benefit from development of authority jurisdictional land shall submit a written disclosure to the authority board and the nonauthority government owner.
  - (c) A written disclosure under Subsection (8)(b) shall describe, as applicable:
    - (i) the nonauthority governing body member's ownership or financial interest in property that is part of the authority jurisdictional land; and
    - (ii) the direct financial benefit the nonauthority governing body member expects to receive from development of authority jurisdictional land.
  - (d) A nonauthority governing body member required under Subsection (8)(b) to submit a written disclosure shall submit the disclosure no later than 30 days after:
    - (i) the nonauthority governing body member:
      - (A) acquires an ownership or financial interest in property that is part of the authority jurisdictional land; or
      - (B) first knows that the nonauthority governing body member expects to receive a direct financial benefit from the development of authority jurisdictional land; or
    - (ii) the effective date of this Subsection (8), if that date is later than the period described in Subsection (8)(d)(i).
  - (e) A written disclosure submitted under this Subsection (8) is a public record.
- (9)
  - (a) The authority may request and, upon request, shall receive:
    - (i) fuel dispensing and motor pool services provided by the Division of Fleet Operations;
    - (ii) surplus property services provided by the Division of Purchasing and General Services;
    - (iii) information technology services provided by the Division of Technology Services;
    - (iv) archive services provided by the Division of Archives and Records Service;
    - (v) financial services provided by the Division of Finance;

- (vi) human resources services provided by the Division of Human Resource Management;
  - (vii) legal services provided by the Office of the Attorney General; and
  - (viii) banking services provided by the Office of the State Treasurer.
- (b) Nothing in Subsection (9)(a) may be construed to relieve the authority of the obligation to pay the applicable fee for the service provided.
- (10)
- (a) To govern authority procurements, the board shall adopt a procurement policy that the board determines to be substantially consistent with applicable provisions of Title 63G, Chapter 6a, Utah Procurement Code.
  - (b) The board may delegate to the executive director the responsibility to adopt a procurement policy.
  - (c) The board's determination under Subsection (10)(a) of substantial consistency is final and conclusive.

Amended by Chapter 438, 2024 General Session

Amended by Chapter 535, 2024 General Session

**11-58-206 Port authority funds.**

- (1) Subject to Subsection (2), the authority may use authority funds for any purpose authorized under this chapter, including:
- (a) promoting, facilitating, and advancing inland port uses;
  - (b) owning and operating an intermodal facility;
  - (c) the remediation of contaminated land within a project area; and
  - (d) paying any consulting fees and staff salaries and other administrative, overhead, legal, and operating expenses of the authority.
- (2)
- (a) As used in this Subsection (2):
    - (i) "Affected project area" means the project area where public infrastructure and improvements are constructed or are to be constructed.
    - (ii) "Local legislative body" means:
      - (A) the legislative body of the county in which the affected project area is located; or
      - (B) the legislative body of the municipality in which the affected project area is located.
  - (b) The authority may not use authority funds to pay developer costs, as defined by the local legislative body, associated with the development and construction of public infrastructure and improvements in an affected project area.

Amended by Chapter 535, 2024 General Session

**11-58-208 New aviation fuel incentive -- Requirements.**

- (1) As used in this section:
- (a) "Aviation fuel" means fuel that is:
    - (i) used by a carrier; and
    - (ii) subject to an aviation fuel tax under Title 59, Chapter 13, Part 4, Aviation Fuel.
  - (b) "Aviation fuel incentive" means a grant awarded by the authority to a qualifying carrier from the incentive account as provided in this section.
  - (c) "Aviation fuel project" means a project for the development of facilities in the state to increase the production of aviation fuel.

- (d) "Base production year" means the fiscal year designated by the authority under Subsection (3).
  - (e) "Carrier" means a federally certificated air carrier, as defined in Section 59-13-102.
  - (f) "Commission" means the State Tax Commission.
  - (g) "Incentive account" means an account that the authority establishes and maintains under Subsection (4) and from which the authority pays an aviation fuel incentive.
  - (h) "Incentive year" means any of the first 10 consecutive fiscal years immediately following the base production year.
  - (i) "New aviation fuel" means the quantity of aviation fuel produced by a refinery during an incentive year that exceeds the quantity of aviation fuel produced by the refinery during the base production year.
  - (j) "Qualifying carrier" means a carrier that meets the requirements of Subsection (4).
  - (k) "Refinery" means the same as that term is defined in Section 79-6-701.
- (2) As provided in this section, the authority may award a grant of up to \$1,000,000 per incentive year from the incentive account to a carrier that the authority determines to be a qualifying carrier.
- (3) The authority shall designate as the base production year the fiscal year that the authority determines to be the fiscal year that precedes the first fiscal year during which new aviation fuel is expected to be produced.
- (4)
- (a) The authority shall establish and maintain an account for the deposit of money under Section 59-5-121 and for the authority's payment of aviation fuel incentives under this section.
  - (b) The authority shall maintain and account for money in the account described in Subsection (4)(a) separate from all other money of the authority.
- (5) A carrier that seeks to be awarded an aviation fuel incentive for a fiscal year shall:
- (a) submit to the authority an application that meets the requirements of Subsection (6); and
  - (b) demonstrate to the authority's satisfaction that:
    - (i) a refinery from which the carrier purchases aviation fuel has invested at least \$5,000,000 since May 3, 2023 in an aviation fuel project; and
    - (ii) due to the aviation fuel project, the refinery, during an incentive year:
      - (A) has produced at least 4,500,000 gallons more aviation fuel for use by carriers in the state than the refinery produced during the base production year; and
      - (B) has not produced less gas and diesel fuel than the refinery produced during the base production year.
- (6)
- (a) An application under Subsection (5) shall include information that the authority determines to be relevant to the authority's determination of whether the carrier qualifies for an aviation fuel incentive, including:
    - (i) for the application for the first incentive year that the carrier submits an application under this section:
      - (A) the amount of the refinery's investment in an aviation fuel project; and
      - (B) the quantity of aviation fuel and gas and diesel fuel produced by the refinery during the base production year;
    - (ii) the quantity of aviation fuel and gas and diesel fuel produced by the refinery during the applicable incentive year; and
    - (iii) verification that the new aviation fuel was produced for use by a carrier in the state.
  - (b) An application under Subsection (5) shall be submitted to the authority before a deadline established by the authority.

- (c) Multiple carriers may not rely on the same refinery to support the carriers' applications for an aviation fuel incentive.
- (7)
- (a) A carrier may receive an aviation fuel incentive for no more than 15 consecutive incentive years.
  - (b) The maximum cumulative amount a carrier may receive as an aviation fuel incentive is \$10,000,000 or one-third of the amount the refineries represented in the carrier's applications invested in an aviation fuel project, whichever is less.
  - (c) The authority may not award aviation fuel incentives in excess of the amount that the Division of Finance deposits into the incentive account under Section 59-5-121.
  - (d) If more than one carrier qualifies for an aviation fuel incentive in an incentive year, the authority shall prorate money granted to qualifying carriers based on the percentage of new aviation fuel produced by the refineries represented in a carrier's application as compared to the total amount of new aviation fuel produced by all refineries represented in the applications of all qualifying carriers.
- (8)
- (a) For purposes of determining whether a carrier meets the requirements to be a qualifying carrier, the authority may require a carrier that submits an application for an aviation fuel incentive to provide the authority with a document that expressly directs and authorizes the commission to disclose to the authority the carrier's returns and other information that would otherwise be subject to confidentiality under Section 59-1-403 or Section 6103, Internal Revenue Code.
  - (b) Upon the commission's receipt of a document described in Subsection (8)(a), the commission shall provide the authority with the returns and other information requested by the authority that the document directs and authorizes the commission to provide to the authority.
- (9) The authority may adopt a policy establishing:
- (a) the application and reporting criteria for a carrier to receive an aviation fuel incentive under this section; and
  - (b) procedures for establishing the base production year.
- (10)
- (a) Within 90 days after the end of the 15th fiscal year after the base production year, the authority shall pay to the Division of Finance all money in the account that the port authority has not awarded by grant under this section.
  - (b) Any money that the authority pays to the Division of Finance under Subsection (10)(a) is considered to be severance tax revenue collected under Section 59-5-102 in the fiscal year during which the authority pays the money to the Division of Finance.

Enacted by Chapter 537, 2023 General Session

### **Part 3 Port Authority Board**

#### **11-58-301 Port authority board -- Delegation of power.**

- (1) The authority shall be governed by a board which shall manage and conduct the business and affairs of the authority and shall determine all questions of authority policy.

- (2) All powers of the authority are exercised through the board or, as provided in Section 11-58-305, the executive director.
- (3) The board may by resolution delegate powers to authority staff.

Amended by Chapter 126, 2020 General Session

**11-58-302 Number of board members -- Appointment -- Vacancies.**

- (1) The authority's board shall consist of five voting members, as provided in Subsection (2).
- (2)
  - (a) The governor shall appoint as board members two individuals who are not elected government officials:
    - (i) one of whom shall be an individual engaged in statewide economic development or corporate recruitment and retention; and
    - (ii) one of whom shall be an individual engaged in statewide trade, import and export activities, foreign direct investment, or public-private partnerships.
  - (b) The president of the Senate shall appoint as a board member one individual with relevant business expertise.
  - (c) The speaker of the House of Representatives shall appoint as a board member one individual with relevant business expertise.
  - (d) The president of the Senate and speaker of the House of Representatives shall jointly appoint as a board member one individual with relevant business expertise.
- (3)
  - (a) The board shall include three nonvoting board members.
  - (b) The board shall appoint as nonvoting board members two individuals with expertise in transportation and logistics.
  - (c) One of the nonvoting board members shall be a member of the Salt Lake City Council, designated by the Salt Lake City Council, who represents a council district whose boundary includes authority jurisdictional land.
  - (d) The board may set the term of office for nonvoting board members appointed under Subsection (3)(b).
- (4) An individual required under Subsection (2) to appoint a board member shall appoint each initial board member the individual is required to appoint no later than June 1, 2022.
- (5)
  - (a) A vacancy in the board shall be filled in the same manner under this section as the appointment of the member whose vacancy is being filled.
  - (b) A person appointed to fill a vacancy shall serve the remaining unexpired term of the member whose vacancy the person is filling.
- (6) A member of the board appointed under Subsection (2) serves at the pleasure of and may be removed and replaced at any time, with or without cause, by the individual or individuals who appointed the member.
- (7) Upon a vote of a majority of all voting members, the board may appoint a board chair and any other officer of the board.
- (8) The board may appoint one or more advisory committees that may include individuals from impacted public entities, community organizations, environmental organizations, business organizations, or other organizations or associations.

Amended by Chapter 259, 2023 General Session



**11-58-303 Term of board members -- Quorum -- Compensation.**

- (1) The term of a board member appointed under Subsection 11-58-302(2) is four years, except that the initial term of one of the two members appointed under Subsection 11-58-302(2)(a) and of the member appointed under Subsection 11-58-302(2)(d) is two years.
- (2) Each board member shall serve until a successor is duly appointed and qualified.
- (3) A board member may serve multiple terms if duly appointed to serve each term under Subsection 11-58-302(2).
- (4) A majority of voting members constitutes a quorum, and the action of a majority of voting members constitutes action of the board.
- (5)
  - (a) A board member who is not a legislator may not receive compensation or benefits for the member's service on the board, but may receive per diem and reimbursement for travel expenses incurred as a board member as allowed in:
    - (i) Sections 63A-3-106 and 63A-3-107; and
    - (ii) rules made by the Division of Finance according to Sections 63A-3-106 and 63A-3-107.
  - (b) Compensation and expenses of a board member who is a legislator are governed by Section 36-2-2 and Legislative Joint Rules, Title 5, Chapter 3, Legislator Compensation.

Amended by Chapter 259, 2023 General Session

**11-58-304 Limitations on board members and executive director -- Annual conflict of interest disclosure statement -- Penalties.**

- (1) As used in this section:
  - (a) "Direct financial benefit":
    - (i) means any form of financial benefit that accrues to an individual directly, including:
      - (A) compensation, commission, or any other form of a payment or increase of money; and
      - (B) an increase in the value of a business or property; and
    - (ii) does not include a financial benefit that accrues to the public generally.
  - (b) "Family member" means a parent, spouse, sibling, child, or grandchild.
- (2)
  - (a) An individual is subject to Subsection (2)(b) if:
    - (i) the individual owns real property, other than a personal residence in which the individual resides, within a project area, whether or not the ownership interest is a recorded interest;
    - (ii) a family member of the individual owns an interest in real property, other than a personal residence in which the family member resides, located within a project area; or
    - (iii) the individual or a family member of the individual owns an interest in, is directly affiliated with, or is an employee or officer of a private firm, private company, or other private entity that the individual reasonably believes is likely to:
      - (A) participate in or receive a direct financial benefit from the development of the authority jurisdictional land; or
      - (B) acquire an interest in or locate a facility within a project area.
  - (b) An individual described in Subsection (2)(a):
    - (i) may not serve as executive director; or
    - (ii) may not, if the individual is a board member, participate in the consideration or vote on any matter affecting the individual or family member's interest or affiliation described in Subsection (2)(a).
- (3) Before taking office as a voting member of the board or accepting employment as executive director, an individual shall submit to the authority a statement verifying that the individual's

- service as a board member or employment as executive director does not violate Subsection (2).
- (4)
- (a) An individual may not, at any time during the individual's service as a voting member or employment with the authority, acquire, or take any action to initiate, negotiate, or otherwise arrange for the acquisition of, an interest in real property located within a project area, if:
    - (i) the acquisition is in the individual's personal capacity or in the individual's capacity as an employee or officer of a private firm, private company, or other private entity; and
    - (ii) the acquisition will enable the individual to receive a direct financial benefit as a result of the development of the project area.
  - (b) Subsection (4)(a) does not apply to an individual's acquisition of, or action to initiate, negotiate, or otherwise arrange for the acquisition of, an interest in real property that is a personal residence in which the individual will reside upon acquisition of the real property.
- (5)
- (a) A voting member or nonvoting member of the board or an employee of the authority may not receive a direct financial benefit from the development of a project area.
  - (b) For purposes of Subsection (5)(a), a direct financial benefit does not include:
    - (i) expense reimbursements;
    - (ii) per diem pay for board member service, if applicable; or
    - (iii) an employee's compensation or benefits from employment with the authority.
- (6) In addition to any other limitation on a board member described in this section, a voting member or nonvoting member of the board shall, no sooner than January 1 and no later than January 31 of each year during which the board member holds office on the authority's board:
- (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 authority's board.
- (7)
- (a) No later than 10 business days after the date on which the board member submits the written disclosure statement described in Subsection (6) to the administrator or clerk of the authority's board, the administrator or clerk shall:
    - (i) post an electronic copy of the written disclosure statement on the authority's website; and
    - (ii) provide the lieutenant governor with a link to the electronic posting described in Subsection (7)(a)(i).
  - (b) The administrator or clerk shall ensure that the board member's written disclosure statement remains posted on the authority's website until the board member leaves office.
- (8) The administrator or clerk of the authority's board shall take the action described in Subsection (9) if:
- (a) a board member fails to timely submit the written disclosure statement described in Subsection (6); or
  - (b) a submitted written disclosure statement does not comply with the requirements of Subsection 20A-11-1604(6).
- (9) If a circumstance described in Subsection (8) occurs, the administrator or clerk of the authority's board shall, within five days after the day on which the administrator or clerk determines that a violation occurred, notify the board member of the violation and direct the board member to submit an amended written disclosure statement correcting the problem.
- (10)

- (a) It is unlawful for a board member to fail to submit or amend a written disclosure statement within seven days after the day on which the board member receives the notice described in Subsection (9).
  - (b) A board member who violates Subsection (10)(a) is guilty of a class B misdemeanor.
  - (c) The administrator or clerk of the authority's board shall report a violation of Subsection (10)(a) to the attorney general.
  - (d) In addition to the criminal penalty described in Subsection (10)(b), the administrator or clerk of the authority's board shall impose a civil fine of \$100 against a board member who violates Subsection (10)(a).
- (11) The administrator or clerk of the authority's board shall deposit a fine collected under this section into the authority's account to pay for the costs of administering this section.
- (12) Nothing in this section may be construed to affect the application or effect of any other code provision applicable to a board member or employee relating to ethics or conflicts of interest.

Amended by Chapter 443, 2024 General Session

Amended by Chapter 535, 2024 General Session

**11-58-305 Executive director.**

- (1) The board shall hire and oversee a full-time executive director.
- (2)
  - (a) The executive director is the chief executive officer of the authority.
  - (b) The role of the executive director is to:
    - (i) manage and oversee the day-to-day operations of the authority;
    - (ii) fulfill the executive and administrative duties and responsibilities of the authority; and
    - (iii) perform other functions, as directed by the board.
- (3) The executive director shall have the education, experience, and training necessary to perform the executive director's duties in a way that maximizes the potential for successfully achieving and implementing the strategies, policies, and objectives stated in Subsection 11-58-203(1).
- (4) An executive director is an at-will employee who serves at the pleasure of the board and may be removed by the board at any time.
- (5) The board shall establish the duties, compensation, and benefits of an executive director.

Amended by Chapter 82, 2022 General Session

**Part 5**  
**Project Area Plan and Budget**

**11-58-501 Preparation of project area plan -- Required contents of project area plan.**

- (1)
  - (a) Subject to Section 11-58-605, the authority jurisdictional land constitutes a single project area.
  - (b) The authority is not required to adopt a project area plan for a project area consisting of the authority jurisdictional land.
- (2)
  - (a) The board may adopt a project area plan for land that is outside the authority jurisdictional land, as provided in this part, if the board receives written consent to include the land in the project area described in the project area plan from, as applicable:

- (i) the legislative body of the county in whose unincorporated area the land is located; or
  - (ii) the legislative body of the municipality in which the land is located.
- (b)
- (i) An owner of land proposed to be included within a project area may request that the owner's land be excluded from the project area.
  - (ii) A request under Subsection (2)(b)(i) shall be submitted to the board:
    - (A) in writing; and
    - (B) no more than 45 days after the public meeting under Subsection 11-58-502(1).
- (c) Land included or to be included within a project area need not be contiguous or in close proximity to the authority jurisdictional land.
- (d) In order to adopt a project area plan, the board shall:
- (i) prepare a draft project area plan;
  - (ii) give notice as required under Subsection 11-58-502(2);
  - (iii) hold at least one public meeting, as required under Subsection 11-58-502(1); and
  - (iv) after holding at least one public meeting and subject to Subsections (2)(b) and (e), adopt the draft project area plan as the project area plan.
- (e) Before adopting a draft project area plan as the project area plan, the board:
- (i) shall eliminate from the proposed project area the land of any owner who requests the owner's land to be excluded from the project area under Subsection (2)(b); and
  - (ii) may make other modifications to the draft project area plan that the board considers necessary or appropriate.
- (3) Each project area plan and draft project area plan shall contain:
- (a) a legal description of the boundary of the project area;
  - (b) the authority's purposes and intent with respect to the project area; and
  - (c) the board's findings and determination that:
    - (i) there is a need to effectuate a public purpose;
    - (ii) there is a public benefit to the proposed development project;
    - (iii) it is economically sound and feasible to adopt and carry out the project area plan; and
    - (iv) carrying out the project area plan will promote the goals and objectives stated in Subsection 11-58-203(1).

Amended by Chapter 259, 2023 General Session

**11-58-502 Public meeting to consider and discuss draft project area plan -- Notice -- Adoption of plan.**

- (1) The board shall hold at least one public meeting to consider and discuss a draft project area plan.
- (2) At least 10 days before holding a public meeting under Subsection (1), the board shall give notice of the public meeting:
  - (a) to each taxing entity;
  - (b) to a municipality in which the proposed project area is located or that is located within one-half mile of the proposed project area; and
  - (c) for the proposed project area, as a class A notice under Section 63G-30-102, for at least 10 days.
- (3) Following consideration and discussion of the draft project area plan, and any modification of the project area plan under Subsection 11-58-501(2)(d), the board may adopt the draft project area plan or modified draft project area plan as the project area plan.

Amended by Chapter 435, 2023 General Session

**11-58-503 Notice of project area plan adoption -- Effective date of plan -- Time for challenging a project area plan or project area.**

- (1) Upon the board's adoption of a project area plan, the board shall provide notice as provided in Subsection (2) by publishing or causing to be published legal notice for the project area, as a class A notice under Section 63G-30-102, for at least 30 days.
- (2)
  - (a) Each notice under Subsection (1) shall include:
    - (i) the board resolution adopting the project area plan or a summary of the resolution; and
    - (ii) a statement that the project area plan is available for general public inspection and the hours for inspection.
  - (b) The statement required under Subsection (2)(a)(ii) may be included within the board resolution adopting the project area plan or within the summary of the resolution.
- (3) The project area plan shall become effective on the date designated in the board resolution.
- (4) The authority shall make the adopted project area plan available to the general public at the authority's offices during normal business hours.
- (5) Within 10 days after the day on which a project area plan is adopted that establishes a project area, or after an amendment to a project area plan is adopted under which the boundary of a project area is modified, the authority shall send notice of the establishment or modification of the project area and an accurate map or plat of the project area to:
  - (a) the State Tax Commission;
  - (b) the Utah Geospatial Resource Center created in Section 63A-16-505; and
  - (c) the assessor and recorder of each county where the project area is located.
- (6)
  - (a) A legal action or other challenge to a project area plan or a project area described in a project area plan is barred unless brought within 30 days after the effective date of the project area plan.
  - (b) A legal action or other challenge to a project area that consists of authority jurisdictional land is barred unless brought within 30 days after the board adopts a business plan under Subsection 11-58-202(1)(a) for the authority jurisdictional land.

Amended by Chapter 535, 2024 General Session

**11-58-504 Amendment to a project area plan.**

- (1) The authority may amend a project area plan by following the same procedure under this part as applies to the adoption of a project area plan.
- (2) The provisions of this part apply to the authority's adoption of an amendment to a project area plan to the same extent as they apply to the adoption of a project area plan.
- (3) If an amendment to a project area plan results in land being included in the project area that was not included in the project area before the amendment, the base taxable value applicable to the project area before the amendment applies to the land added to the project area by amendment.

Amended by Chapter 535, 2024 General Session

**11-58-505 Project area budget.**

- (1) Before the authority may use the property tax differential from a project area, the board shall prepare and adopt a project area budget.
- (2) A project area budget shall include:
  - (a) the base taxable value of property in the project area;
  - (b) the projected property tax differential expected to be generated within the project area;
  - (c) the amount of the property tax differential expected to be used to implement the project area plan, including the estimated amount of the property tax differential to be used for:
    - (i) land acquisition;
    - (ii) public infrastructure and improvements;
    - (iii) a remediation project, if applicable; and
    - (iv) loans, grants, or other incentives to private and public entities;
  - (d) the property tax differential expected to be used to cover the cost of administering the project area plan;
  - (e) the amount of property tax differential expected to be shared with other taxing entities; and
  - (f) for property that the authority owns or leases and expects to sell or sublease, the expected total cost of the property to the authority and the expected selling price or lease payments.
- (3) The board may amend an adopted project area budget as and when the board considers it appropriate.
- (4) For a project area that consists of the authority jurisdictional land, the budget requirements of this part are met by the authority complying with the budget requirements of Part 8, Port Authority Budget, Reporting, and Audits.

Amended by Chapter 259, 2023 General Session

## **Part 6**

### **Property Tax Differential**

#### **11-58-600.5 Definitions.**

As used in this part:

- (1) "General differential" means property tax differential generated by a property tax levied:
  - (a) on property that is not part of the authority jurisdictional land or within a remediation project area; and
  - (b) by all taxing entities.
- (2) "Nonmunicipal differential" means property tax differential generated from a property tax imposed:
  - (a) on property that is part of the authority jurisdictional land; and
  - (b) by all taxing entities other than the primary municipality.
- (3) "Primary municipality" means the municipality that has more authority jurisdictional land within the municipality's boundary than is included within the boundary of any other municipality.
- (4) "Primary municipality differential" means property tax differential generated by a property tax levied:
  - (a) on property in the reduced area; and
  - (b) by the primary municipality.
- (5) "Primary municipality's agency" means the community development and renewal agency created by a primary municipality.

- (6) "Reduced area" means the authority jurisdictional land that is within a primary municipality, excluding:
- (a) an area described in Subsection 11-58-600.7(1);
  - (b) a parcel of land described in Subsection 11-58-600.7(2); and
  - (c) a remediation project area, if a remediation project area is created under Section 11-58-605.

Enacted by Chapter 259, 2023 General Session

**11-58-600.7 Limit on tax differential the authority may receive from authority jurisdictional land.**

The authority may not receive:

- (1) a taxing entity's portion of property tax differential generated from an area that is part of the authority jurisdictional land and included within a community reinvestment project area under a community reinvestment project area plan, as defined in Section 17C-1-102, adopted before October 1, 2018, if the taxing entity has, before October 1, 2018, entered into a fully executed, legally binding agreement under which the taxing entity agrees to the use of the taxing entity's tax increment, as defined in Section 17C-1-102, under the community reinvestment project area plan; or
- (2) property tax differential from a parcel of land:
  - (a) that is part of the authority jurisdictional land;
  - (b) that was substantially developed before December 1, 2018;
  - (c) for which a certificate of occupancy was issued before December 1, 2018; and
  - (d) that is identified in a list that the municipality in which the land is located provides to the authority and the county assessor by April 1, 2020.

Enacted by Chapter 259, 2023 General Session

**11-58-601 General differential and nonmunicipal differential.**

- (1) As used in this section:
  - (a) "Designation resolution" means a resolution adopted by the board that designates a transition date for the parcel specified in the resolution.
  - (b) "Post-designation parcel" means a parcel within a project area after the transition date for that parcel.
  - (c) "Pre-designation parcel" means a parcel within a project area before the transition date for that parcel.
  - (d) "Transition date" means the date indicated in a designation resolution after which the parcel that is the subject of the designation resolution is a post-designation parcel.
- (2) This section applies to nonmunicipal differential and general differential to be paid to the authority.
- (3) The authority shall be paid 75% of nonmunicipal differential generated from a pre-designation parcel that is part of the authority jurisdictional land:
  - (a) for the period beginning November 2019 and ending the earlier of:
    - (i) the transition date for that parcel; and
    - (ii) November 30, 2044; and
  - (b) for a period of 15 years following November 2044 if, before the end of November 2044:
    - (i) the parcel has not become a post-designation parcel; and
    - (ii) the board adopts a resolution approving the 15-year extension.
- (4)

- (a) As provided in Subsection (4)(b), the authority shall be paid:
    - (i) 75% of nonmunicipal differential generated from a post-designation parcel that is part of the authority jurisdictional land; and
    - (ii) 75% of general differential generated from a post-designation parcel that is not part of the authority jurisdictional land.
  - (b) The property tax differential paid under Subsection (4)(a) from a post-designation parcel shall be paid:
    - (i) for a period of 25 years beginning on the transition date for that parcel; and
    - (ii) for a period of an additional 15 years beyond the period stated in Subsection (4)(b)(i) if the board determines by resolution that the additional years of nonmunicipal differential or general differential, as the case may be, from that parcel will produce a significant benefit.
- (5)
- (a) For purposes of this section, the authority may designate an improved portion of a parcel in a project area as a separate parcel.
  - (b) An authority designation of an improved portion of a parcel as a separate parcel under Subsection (5)(a) does not constitute a subdivision, as defined in Section 10-9a-103 or Section 17-27a-103.
  - (c) A county recorder shall assign a separate tax identification number to the improved portion of a parcel designated by the authority as a separate parcel under Subsection (5)(a).

Amended by Chapter 259, 2023 General Session

**11-58-602 Allowable uses of property tax differential and other funds.**

- (1)
- (a) The authority may use money from property tax differential, money the authority receives from the state, money the authority receives under Subsection 59-12-205(2)(a)(ii)(C), and other money available to the authority:
    - (i) for any purpose authorized under this chapter;
    - (ii) for administrative, overhead, legal, consulting, and other operating expenses of the authority;
    - (iii) to pay for, including financing or refinancing, all or part of the development of land within a project area, including assisting the ongoing operation of a development or facility within the project area;
    - (iv) to pay the cost of the installation and construction of public infrastructure and improvements within the project area from which the property tax differential funds were collected;
    - (v) to pay the cost of the installation of public infrastructure and improvements outside a project area if the board determines by resolution that the infrastructure and improvements are of benefit to the project area;
    - (vi) to pay to a community reinvestment agency for affordable housing, as provided in Subsection 11-58-606(2);
    - (vii) to pay the principal and interest on bonds issued by the authority;
    - (viii) to pay the cost of acquiring a conservation easement on land that is part of or adjacent to authority jurisdictional land:
      - (A) for the perpetual preservation of the land from development; and
      - (B) to provide a buffer area between authority jurisdictional land intended for development and land outside the boundary of the authority jurisdictional land; and
    - (ix) subject to Subsection (1)(b), to encourage, incentivize, or require development that:



- (A) mitigates noise, air pollution, light pollution, surface and groundwater pollution, and other negative environmental impacts;
  - (B) mitigates traffic congestion; or
  - (C) uses high efficiency building construction and operation.
- (b)
- (i)
    - (A) The authority shall establish minimum mitigation and environmental standards that a landowner is required to meet to qualify for the use of property tax differential under Subsection (1)(a)(ix) in the landowner's development.
    - (B) Minimum mitigation and environmental standards established under Subsection (1)(b)(i) (A) shall include a standard prohibiting the use of property tax differential as a business recruitment incentive, as defined in Section 11-58-603, for new commercial or industrial development or an expansion of existing commercial or industrial development within the authority jurisdictional land if the new or expanded development will consume on an annual basis more than 200,000 gallons of potable water per day.
  - (ii) In establishing minimum mitigation and environmental standards, the authority shall consult with:
    - (A) the municipality in which the development is expected to occur, for development expected to occur within a municipality; or
    - (B) the county in whose unincorporated area the development is expected to occur, for development expected to occur within the unincorporated area of a county.
  - (iii) The authority may not use property tax differential under Subsection (1)(a)(viii) for a landowner's development in a project area unless the minimum mitigation and environmental standards are followed with respect to that landowner's development.
- (2) The authority may use revenue generated from the operation of public infrastructure operated by the authority or improvements, including an intermodal facility, operated by the authority to:
- (a) operate and maintain the infrastructure or improvements; and
  - (b) pay for authority operating expenses, including administrative, overhead, and legal expenses.
- (3) The determination of the board under Subsection (1)(a)(v) regarding benefit to the project area is final.
- (4) The authority may not use property tax differential revenue collected from one project area for a development project within another project area.
- (5) The authority may use up to 10% of the general differential revenue generated from a project area to pay for affordable housing within or near the project area.
- (6) The authority may share general differential funds with a taxing entity that levies a property tax on land within the project area from which the general differential is generated.

Amended by Chapter 535, 2024 General Session

**11-58-603 Use of authority money for business recruitment incentive.**

- (1) As used in this section:
- (a) "Business recruitment incentive" means the post-performance payment of property tax differential as an incentive for development within a project area, as provided in this section.
  - (b) "Incentive application" means an application for a business recruitment incentive.
  - (c) "Tax differential parcel" means a parcel of land where development activity occurs.
- (2) The authority may use property tax differential as a business recruitment incentive as provided in this section.
- (3) The board shall establish:

- (a) the requirements for a person to qualify for a business recruitment incentive;
  - (b) the application timeline, documentation requirements, and approval criteria applicable to an incentive application; and
  - (c) the standards and criteria for approval of an incentive application.
- (4)
- (a) Subject to Subsection (4)(b), a person may qualify for a business recruitment incentive if:
    - (i) the person submits an incentive application according to requirements established by the board;
    - (ii) the person meets the requirements established by the board for a business recruitment incentive; and
    - (iii) the board approves the incentive application.
  - (b) A person may not qualify for a business recruitment incentive if the person's development project :
    - (i) is on authority jurisdictional land; and
    - (ii) relates primarily to retail operations or the distribution of goods.
- (5) The authority may pay a person, on a post-performance basis and as determined by the board, a percentage of property tax differential:
- (a) generated from a tax differential parcel and paid to the authority; and
  - (b) for a specified period of time.

Amended by Chapter 535, 2024 General Session

**11-58-604 Distribution and use of primary municipality differential.**

- (1) This section applies to the payment and use of primary municipality differential.
- (2) Beginning the first tax year that begins on or after January 1, 2023:
  - (a) the authority shall be paid 25% of primary municipality differential:
    - (i) for the authority's use as provided in Subsection (4); and
    - (ii)
      - (A) for a period of 25 years beginning January 1, 2023; and
      - (B) for a period of time not exceeding an additional 15 years beyond the period stated in Subsection (2)(a)(ii)(A) if the board determines by resolution, adopted before the expiration of the 25-year period under Subsection (2)(a)(ii)(A), that the additional years will produce a significant benefit to the uses described in Subsection (4) and if the primary municipality and the authority agree to the additional period of time;
  - (b) the authority shall be paid, in addition to the amounts under Subsection (2)(a), a percentage, as defined in Subsection (3), of primary municipality differential for the authority's use as provided in Subsection (4); and
  - (c) the primary municipality shall be paid, for the primary municipality's use for municipal operations, all primary municipality differential remaining after the payment of primary municipality differential to the authority as required under Subsections (2)(a) and (b).
- (3) The percentage of primary municipality differential paid to the authority as provided in Subsection (2)(b):
  - (a) shall be 40% for the first tax year that begins on or after January 1, 2023, decreasing 2% each year after the 2023 tax year, so that in 2029 the percentage is 28;
  - (b) beginning January 1, 2030, and for a period of seven years, shall be 10%;
  - (c) beginning January 1, 2037, and for a period of 11 years, shall be 8%; and
  - (d) after 2047, shall be 0%.
- (4) Of the primary municipality differential the authority receives, the authority shall use:

- (a) 40% for environmental mitigation projects within the authority jurisdictional land;
- (b) 40% for mitigation projects, which may include a regional traffic study and an environmental impact mitigation analysis, for communities that are:
  - (i) within the primary municipality;
  - (ii) adjacent to the authority jurisdictional land; and
  - (iii) west of the east boundary of the right of way of a fixed guideway used, as of January 1, 2022, for commuter rail within the primary municipality; and
- (c) 20% for economic development activities on the authority jurisdictional land.

Amended by Chapter 259, 2023 General Session

**11-58-605 Creation of remediation project area and payment of remediation differential.**

- (1) As used in this section:
  - (a) "Remedial action plan" means a plan for the cleanup of contaminated land under a voluntary cleanup agreement under Title 19, Chapter 8, Voluntary Cleanup Program.
  - (b) "Subsidiary district" means a public infrastructure district that is a subsidiary of the authority.
- (2) This section applies to a remediation project area and to remediation differential.
- (3)
  - (a) The authority may adopt a resolution creating a remediation project area .
  - (b) Land within a remediation project area may not be used for a distribution center.
- (4) If the authority adopts a resolution creating a remediation project area, the authority shall reconfigure the boundary of the project area that consists of the authority jurisdictional land to exclude the remediation project area.
- (5) The authority may pay the costs of a remediation project from funds available to the authority, including funds of a subsidiary district.
- (6)
  - (a) If the authority pays some or all the costs of a remediation project, the authority shall be paid 100% of the remediation differential, subject to Subsection (6)(b), until the authority is fully reimbursed for the costs the authority paid for the remediation project.
  - (b)
    - (i) Subject to Subsection (6)(b)(iii), the authority's use of remediation differential paid to the authority under Subsection (6)(a) is subject to any bonds of a subsidiary district issued before May 3, 2023 pledging property tax differential funds generated from the contaminated land.
    - (ii) Before using remediation differential to pay subsidiary district bonds described in Subsection (6)(b)(i), the authority shall use other funds available to the authority to pay the bonds.
    - (iii) A pledge of property tax differential under subsidiary district bonds issued before May 3, 2023 may be satisfied if:
      - (A) the authority or the subsidiary district pledges additional property tax differential, other than remediation differential, or other authority or subsidiary district funds to offset any decrease in property tax differential resulting from the payment under Subsection (6)(a) of remediation differential funds that would otherwise have been available to pay the subsidiary district bonds; and
      - (B) the pledge described in Subsection (6)(b)(iii)(A) is senior in right to any pledge of remediation differential for a commitment the authority makes in connection with a remediation project.

- (7) If a remediation project is conducted pursuant to a remedial action plan, the use of the land that is the subject of the remediation project shall be consistent with the remedial action plan unless the change of use:
- (a) occurs after the government owner, as defined in Subsection 63G-7-201(3)(b), is environmentally compliant, as defined in Subsection 63G-7-201(3)(b), with respect to the land that is the subject of the remediation project; and
  - (b) is approved by the board following a public hearing on the proposed change of use.
- (8)
- (a) Upon the authority receiving full reimbursement for the authority's payment of costs for a remediation project, the remediation project area is automatically and immediately dissolved and the land within the remediation project area automatically and immediately becomes part of the project area consisting of the authority jurisdictional land.
  - (b) The board shall take any action necessary to effectuate and reflect in authority project area records and any other applicable records the reincorporation of the remediation project area under Subsection (8)(a) into the project area consisting of the authority jurisdictional land.

Amended by Chapter 535, 2024 General Session

**11-58-606 Distribution of property tax differential.**

- (1) A county that collects property tax on property within a project area shall, in the manner and at the time provided in Section 59-2-1365:
- (a) pay and distribute to the authority the property tax differential that the authority is entitled to be paid under this chapter; and
  - (b) pay and distribute to the primary municipality the primary municipality differential described in Subsection 11-58-604(2)(c).
- (2) The authority shall pay to the primary municipality's agency, to be used for affordable housing as provided in Section 17C-1-412, 10% of all property tax differential that is:
- (a) paid to the authority; and
  - (b) generated within the reduced area.

Enacted by Chapter 259, 2023 General Session

**Part 7**  
**Port Authority Bonds**

**11-58-701 Resolution authorizing issuance of port authority bonds -- Characteristics of bonds -- Notice.**

- (1) The authority may not issue bonds under this part unless the board first:
- (a) adopts a parameters resolution for the bonds that sets forth:
    - (i) the maximum:
      - (A) amount of bonds;
      - (B) term; and
      - (C) interest rate; and
    - (ii) the expected security for the bonds; and
  - (b) submits the parameters resolution for review and recommendation to the State Finance Review Commission created in Section 63C-25-201.

- (2)
  - (a) As provided in the authority resolution authorizing the issuance of bonds under this part or the trust indenture under which the bonds are issued, bonds issued under this part may be issued in one or more series and may be sold at public or private sale and in the manner provided in the resolution or indenture.
  - (b) Bonds issued under this part shall bear the date, be payable at the time, bear interest at the rate, be in the denomination and in the form, carry the conversion or registration privileges, have the rank or priority, be executed in the manner, be subject to the terms of redemption or tender, with or without premium, be payable in the medium of payment and at the place, and have other characteristics as provided in the authority resolution authorizing their issuance or the trust indenture under which they are issued.
- (3) Upon the board's adoption of a resolution providing for the issuance of bonds, the board may provide for the publication of the resolution:
  - (a) for the area within the authority's boundaries, as a class A notice under Section 63G-30-102, for at least 30 days; and
  - (b) as required in Section 45-1-101.
- (4) In lieu of publishing the entire resolution, the board may publish notice of bonds that contains the information described in Subsection 11-14-316(2).
- (5) For a period of 30 days after the publication, any person in interest may contest:
  - (a) the legality of the resolution or proceeding;
  - (b) any bonds that may be authorized by the resolution or proceeding; or
  - (c) any provisions made for the security and payment of the bonds.
- (6)
  - (a) A person may contest the matters set forth in Subsection (5) by filing a verified written complaint, within 30 days of the publication under Subsection (5), in the district court of the county in which the person resides.
  - (b) A person may not contest the matters set forth in Subsection (5), or the regularity, formality, or legality of the resolution or proceeding, for any reason, after the 30-day period for contesting provided in Subsection (6)(a).
- (7) No later than 60 days after the closing day of any bonds, the authority shall report the bonds issuance, including the amount of the bonds, terms, interest rate, and security, to:
  - (a) the Executive Appropriations Committee; and
  - (b) the State Finance Review Commission created in Section 63C-25-201.

Amended by Chapter 435, 2023 General Session

**11-58-702 Sources from which bonds may be made payable -- Port authority powers regarding bonds.**

- (1) The principal and interest on bonds issued by the authority may be made payable from:
  - (a) the income and revenues of the projects financed with the proceeds of the bonds;
  - (b) the income and revenues of certain designated projects whether or not they were financed in whole or in part with the proceeds of the bonds;
  - (c) the income, proceeds, revenues, property, and funds the authority derives from or holds in connection with its undertaking and carrying out development of authority jurisdictional land;
  - (d) property tax differential funds;
  - (e) authority revenues generally;
  - (f) a contribution, loan, grant, or other financial assistance from the federal government or a public entity in aid of the authority; or

- (g) funds derived from any combination of the methods listed in Subsections (1)(a) through (f).
- (2) In connection with the issuance of authority bonds, the authority may:
  - (a) pledge all or any part of its gross or net rents, fees, or revenues to which its right then exists or may thereafter come into existence;
  - (b) encumber by mortgage, deed of trust, or otherwise all or any part of its real or personal property, then owned or thereafter acquired; and
  - (c) make the covenants and take the action that may be necessary, convenient, or desirable to secure its bonds, or, except as otherwise provided in this chapter, that will tend to make the bonds more marketable, even though such covenants or actions are not specifically enumerated in this chapter.

Amended by Chapter 399, 2019 General Session

**11-58-703 Purchase of port authority bonds.**

- (1) Any person, firm, corporation, association, political subdivision of the state, or other entity or public or private officer may purchase bonds issued by an authority under this part with funds owned or controlled by the purchaser.
- (2) Nothing in this section may be construed to relieve a purchaser of authority bonds of any duty to exercise reasonable care in selecting securities.

Enacted by Chapter 179, 2018 General Session

**11-58-704 Those executing bonds not personally liable -- Limitation of obligations under bonds -- Negotiability.**

- (1) A member of the board or other person executing an authority bond is not liable personally on the bond.
- (2)
  - (a) A bond issued by the authority is not a general obligation or liability of the state or any of its political subdivisions and does not constitute a charge against their general credit or taxing powers.
  - (b) A bond issued by the authority is not payable out of any funds or properties other than those of the authority.
  - (c) The state and its political subdivisions are not and may not be held liable on a bond issued by the authority.
  - (d) A bond issued by the authority does not constitute indebtedness within the meaning of any constitutional or statutory debt limitation.
- (3) A bond issued by the authority under this part is fully negotiable.

Enacted by Chapter 179, 2018 General Session

**11-58-705 Obligees rights -- Board may confer other rights.**

- (1) In addition to all other rights that are conferred on an obligee of a bond issued by the authority under this part and subject to contractual restrictions binding on the obligee, an obligee may:
  - (a) by mandamus, suit, action, or other proceeding, compel an authority and its board, officers, agents, or employees to perform every term, provision, and covenant contained in any contract of the authority with or for the benefit of the obligee, and require the authority to carry out the covenants and agreements of the authority and to fulfill all duties imposed on the authority by this part; and

- (b) by suit, action, or proceeding in equity, enjoin any acts or things that may be unlawful or violate the rights of the obligee.
- (2)
  - (a) In a board resolution authorizing the issuance of bonds or in a trust indenture, mortgage, lease, or other contract, the board may confer upon an obligee holding or representing a specified amount in bonds, the rights described in Subsection (2)(b), to accrue upon the happening of an event or default prescribed in the resolution, indenture, mortgage, lease, or other contract, and to be exercised by suit, action, or proceeding in any court of competent jurisdiction.
  - (b)
    - (i) The rights that the board may confer under Subsection (2)(a) are the rights to:
      - (A) cause possession of all or part of a development project to be surrendered to an obligee;
      - (B) obtain the appointment of a receiver of all or part of an authority's development project and of the rents and profits from it; and
      - (C) require the authority and its board and employees to account as if the authority and the board and employees were the trustees of an express trust.
    - (ii) If a receiver is appointed through the exercise of a right granted under Subsection (2)(b)(i) (B), the receiver:
      - (A) may enter and take possession of the development project or any part of it, operate and maintain it, and collect and receive all fees, rents, revenues, or other charges arising from it after the receiver's appointment; and
      - (B) shall keep money collected as receiver for the authority in separate accounts and apply it pursuant to the authority obligations as the court directs.

Enacted by Chapter 179, 2018 General Session

**11-58-706 Bonds exempt from taxes -- Port authority may purchase its own bonds.**

- (1) A bond issued by the authority under this part is issued for an essential public and governmental purpose and is, together with interest on the bond and income from it, exempt from all state taxes except the corporate franchise tax.
- (2) The authority may purchase its own bonds at a price that its board determines.
- (3) Nothing in this section may be construed to limit the right of an obligee to pursue a remedy for the enforcement of a pledge or lien given under this part by the authority on its rents, fees, grants, properties, or revenues.

Enacted by Chapter 179, 2018 General Session

**Part 8**  
**Port Authority Budget, Reporting, and Audits**

**11-58-801 Annual port authority budget -- Fiscal year -- Public hearing required -- Auditor forms -- Requirement to file annual budget.**

- (1) The authority shall prepare and its board adopt an annual budget of revenues and expenditures for the authority for each fiscal year.

- (2) Each annual authority budget shall be adopted before June 30, except that the authority's initial budget shall be adopted as soon as reasonably practicable after the organization of the board and the beginning of authority operations.
- (3) The authority's fiscal year shall be the period from July 1 to the following June 30.
- (4)
  - (a) Before adopting an annual budget, the board shall hold a public hearing on the annual budget.
  - (b) The authority shall provide notice of the public hearing on the annual budget by publishing notice:
    - (i) at least once in a newspaper of general circulation within the state, at least one week before the public hearing; and
    - (ii) on the Utah Public Notice Website created in Section 63A-16-601, at least one week immediately before the public hearing.
  - (c) The authority shall make the annual budget available for public inspection at least three days before the date of the public hearing.
- (5) The state auditor shall prescribe the budget forms and the categories to be contained in each authority budget, including:
  - (a) revenues and expenditures for the budget year;
  - (b) legal fees; and
  - (c) administrative costs, including rent, supplies, and other materials, and salaries of authority personnel.
- (6)
  - (a) Within 30 days after adopting an annual budget, the board shall file a copy of the annual budget with the auditor of each county in which the authority jurisdictional land is located, the State Tax Commission, the state auditor, the State Board of Education, and each taxing entity that levies a tax on property from which the authority collects property tax differential.
  - (b) The requirement of Subsection (6)(a) to file a copy of the annual budget with the state as a taxing entity is met if the authority files a copy with the State Tax Commission and the state auditor.

Amended by Chapter 82, 2022 General Session

**11-58-802 Amending the port authority annual budget.**

- (1) The board may by resolution amend an annual authority budget.
- (2) An amendment of the annual authority budget that would increase the total expenditures may be made only after public hearing by notice published as required for initial adoption of the annual budget.
- (3) The authority may not make expenditures in excess of the total expenditures established in the annual budget as it is adopted or amended.

Enacted by Chapter 179, 2018 General Session

**11-58-803 Port authority report.**

- (1)
  - (a) On or before November 1 of each year, the authority shall prepare and file a report with the county auditor of each county in which the authority jurisdictional land is located, the State Tax Commission, the State Board of Education, and each taxing entity that levies a tax on property from which the authority collects property tax differential.



- (b) The requirement of Subsection (1)(a) to file a copy of the report with the state as a taxing entity is met if the authority files a copy with the State Tax Commission and the state auditor.
- (2) Each report under Subsection (1) shall contain:
  - (a) an estimate of the property tax differential to be paid to the authority for the calendar year ending December 31; and
  - (b) an estimate of the property tax differential to be paid to the authority for the calendar year beginning the next January 1.
- (3) Before November 30 of each year, the board shall present a report to the Executive Appropriations Committee of the Legislature, as the Executive Appropriations Committee directs, that includes:
  - (a) an accounting of how authority funds have been spent, including funds spent on the environmental sustainability component of the authority business plan under Subsection 11-58-202(1)(a);
  - (b) an update about the progress of the development and implementation of the authority business plan under Subsection 11-58-202(1)(a), including the development and implementation of the environmental sustainability component of the plan; and
  - (c) an explanation of the authority's progress in achieving the policies and objectives described in Subsection 11-58-203(1).

Amended by Chapter 1, 2018 Special Session 2

**11-58-804 Audit requirements.**

The authority shall comply with the audit requirements of Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act.

Enacted by Chapter 179, 2018 General Session

**11-58-805 Audit report.**

- (1) The authority shall, within 180 days after the end of the authority's fiscal year, file a copy of the audit report with the county auditor, the State Tax Commission, the State Board of Education, and each taxing entity that levies a tax on property from which the authority collects property tax differential.
- (2) Each audit report under Subsection (1) shall include:
  - (a) the property tax differential collected by the authority;
  - (b) the outstanding principal amount of bonds issued or other loans incurred to finance the costs associated with the authority's projects; and
  - (c) the actual amount expended for:
    - (i) acquisition of property;
    - (ii) site improvements or site preparation costs;
    - (iii) installation of public utilities or other public improvements; and
    - (iv) administrative costs of the authority.

Enacted by Chapter 179, 2018 General Session

**11-58-806 Port authority chief financial officer is a public treasurer -- Certain port authority funds are public funds.**

- (1) The authority's chief financial officer:
  - (a) is a public treasurer, as defined in Section 51-7-3; and

- (b) shall invest the authority funds specified in Subsection (2) as provided in that subsection.
- (2) Notwithstanding Subsection 63E-2-110(2)(a), property tax differential funds and appropriations that the authority receives from the state:
  - (a) are public funds; and
  - (b) shall be invested as provided in Title 51, Chapter 7, State Money Management Act.

Amended by Chapter 1, 2018 Special Session 2

## **Part 9**

### **Port Authority Dissolution**

#### **11-58-901 Dissolution of port authority -- Restrictions -- Notice of dissolution -- Disposition of port authority property -- Port authority records -- Dissolution expenses.**

- (1) The authority may not be dissolved unless the authority has no outstanding bonded indebtedness, other unpaid loans, indebtedness, or advances, and no legally binding contractual obligations with persons or entities other than the state.
- (2) Upon the dissolution of the authority:
  - (a) the Governor's Office of Economic Opportunity shall publish a notice of dissolution:
    - (i) for the county in which the dissolved authority is located, as a class A notice under Section 63G-30-102, for at least seven days; and
    - (ii) as required in Section 45-1-101; and
  - (b) all title to property owned by the authority vests in the state.
- (3) The books, documents, records, papers, and seal of each dissolved authority shall be deposited for safekeeping and reference with the state auditor.
- (4) The authority shall pay all expenses of the deactivation and dissolution.

Amended by Chapter 435, 2023 General Session