Chapter 9
Funds and Accounts Act

Part 1
General Provisions

51-9-101 Title.
This chapter is known as the "Funds and Accounts Act."

Enacted by Chapter 382, 2008 General Session

Part 2
Tobacco Settlement Funds and Endowment

51-9-201 Creation of Tobacco Settlement Restricted Account.
(1) There is created within the General Fund a restricted account known as the "Tobacco Settlement Restricted Account."
(2) The account shall earn interest.
(3) The account shall consist of:
(a) on and after July 1, 2007, 60% of all funds of every kind that are received by the state that are related to the settlement agreement that the state entered into with leading tobacco manufacturers on November 23, 1998; and
(b) interest earned on the account.
(4) To the extent that funds will be available for appropriation in a given fiscal year, those funds shall be appropriated from the account in the following order:
(a) $66,600 to the Office of the Attorney General for ongoing enforcement and defense of the Tobacco Settlement Agreement;
(b) $18,500 to the State Tax Commission for ongoing enforcement of business compliance with the Tobacco Tax Settlement Agreement;
(c) $11,022,900 to the Department of Health and Human Services for:
(i) children in the Medicaid program created in Title 26B, Chapter 3, Health Care - Administration and Assistance, and the Children's Health Insurance Program created in Section 26B-3-902; and
(ii) for restoration of dental benefits in the Children's Health Insurance Program;
(d) $3,277,100 to the Department of Health and Human Services for alcohol, tobacco, and other drug prevention, reduction, cessation, and control programs that promote unified messages and make use of media outlets, including radio, newspaper, billboards, and television, and with a preference in funding given to tobacco-related programs;
(e) $193,700 to the Administrative Office of the Courts and $2,325,400 to the Department of Health and Human Services for the statewide expansion of the drug court program;
(f) $4,000,000 to the Utah Board of Higher Education for the University of Utah Health Sciences Center to benefit the health and well-being of Utah citizens through in-state research, treatment, and educational activities; and
(g) any remaining funds as directed by the Legislature through appropriation.

Amended by Chapter 328, 2023 General Session

51-9-202 Permanent state trust fund.

(1) Until July 1, 2003, 50% of all funds of every kind that are received by the state that are related to the settlement agreement that the state entered into with leading tobacco manufacturers on November 23, 1998, shall be deposited into the permanent state trust fund created by and operated under Utah Constitution Article XXII, Section 4.

(2) On and after July 1, 2003 and until July 1, 2004 20% of the funds of any kind received by the state that are related to the settlement agreement that the state entered into with leading tobacco manufacturers shall be deposited into the permanent state trust fund created by and operated under Utah Constitution Article XXII, Section 4.

(3) On and after July 1, 2004 and until July 1, 2005, 30% of all funds of any kind received by the state that are related to the settlement agreement that the state entered into with leading tobacco manufacturers shall be deposited into the General Fund Budget Reserve Account created in Section 63J-1-312.

(4) On and after July 1, 2005 and until July 1, 2007, 25% of all funds of any kind received by the state that are related to the settlement agreement that the state entered into with leading tobacco manufacturers shall be deposited into the permanent state trust fund created by and operated under Utah Constitution Article XXII, Section 4.

(5) On and after July 1, 2007, 40% of all funds of every kind that are received by the state that are related to the settlement agreement that the state entered into with leading tobacco manufacturers on November 23, 1998, shall be deposited into the General Fund and the remaining funds deposited as directed.

(6) Funds in the permanent state trust fund shall be deposited or invested pursuant to Chapter 7b, Investment of Permanent State Trust Fund Money.

(7)

(a) In accordance with Utah Constitution Article XXII, Section 4, the interest and dividends earned annually from the permanent state trust fund shall be deposited in the General Fund. There shall be transferred on an ongoing basis from the General Fund to the permanent state trust fund created under Utah Constitution Article XXII, Section 4, an amount equal to 50% of the interest and dividends earned annually from the permanent state trust fund. The amount transferred into the fund under this Subsection (7)(a) shall be treated as principal.

(b) Any annual interest or dividends earned from the permanent state trust fund that remain in the General Fund after Subsection (7)(a) may be appropriated by the Legislature.

(c) Any realized or unrealized gains or losses on investments in the permanent state trust fund shall remain in the permanent state trust fund.

(8) This section does not apply to funds deposited under Chapter 9, Part 3, Infrastructure and Economic Diversification Investment Account and Deposit or Credit of Certain Severance Taxes Act, into the permanent state trust fund.

Amended by Chapter 401, 2021 General Session

51-9-203 Requirements for tobacco and electronic cigarette programs.

(1) To be eligible to receive funding under this part for a tobacco prevention, reduction, cessation, or control program, an organization, whether private, governmental, or quasi-governmental, shall:

(a) submit a request to the Department of Health and Human Services containing the following information:

(i) for media campaigns to prevent or reduce smoking, the request shall demonstrate sound management and periodic evaluation of the campaign's relevance to the intended audience, particularly in campaigns directed toward youth, including audience awareness of the campaign and recollection of the main message;
(ii) for school-based education programs to prevent and reduce youth smoking, the request shall describe how the program will be effective in preventing and reducing youth smoking;
(iii) for community-based programs to prevent and reduce smoking, the request shall demonstrate that the proposed program:
(A) has a comprehensive strategy with a clear mission and goals;
(B) provides for committed, caring, and professional leadership; and
(C) if directed toward youth:
(I) offers youth-centered activities in youth accessible facilities;
(II) is culturally sensitive, inclusive, and diverse;
(III) involves youth in the planning, delivery, and evaluation of services that affect them; and
(IV) offers a positive focus that is inclusive of all youth; and
(iv) for enforcement, control, and compliance program, the request shall demonstrate that the proposed program can reasonably be expected to reduce the extent to which tobacco products and electronic cigarette products, as those terms are defined in Section 76-10-101, are available to individuals under 21 years old;
(b) agree, by contract, to file an annual written report with the Department of Health and Human Services that contains the following:
(i) the amount funded;
(ii) the amount expended;
(iii) a description of the program or campaign and the number of adults and youth who participated;
(iv) specific elements of the program or campaign meeting the applicable criteria set forth in Subsection (1)(a); and
(v) a statement concerning the success and effectiveness of the program or campaign;
(c) agree, by contract, to not use any funds received under this part directly or indirectly, to:
(i) engage in any lobbying or political activity, including the support of, or opposition to, candidates, ballot questions, referenda, or similar activities; or
(ii) engage in litigation with any tobacco manufacturer, retailer, or distributor, except to enforce:
(A) the provisions of the Master Settlement Agreement;
(B) Title 26B, Chapter 7, Part 5, Regulation of Smoking, Tobacco Products, and Nicotine Products;
(C) Sections 26B-7-514 through 26B-7-520; and
(D) Title 77, Chapter 39, Sale of Tobacco or Alcohol to Under Age Persons; and
(d) agree, by contract, to repay the funds provided under this part if the organization:
(i) fails to file a timely report as required by Subsection (1)(b); or
(ii) uses any portion of the funds in violation of Subsection (1)(c).
(2) The Department of Health and Human Services shall review and evaluate the success and effectiveness of any program or campaign that receives funding pursuant to a request submitted under Subsection (1). The review and evaluation:
(a) shall include a comparison of annual smoking trends;
(b) may be conducted by an independent evaluator; and
(c) may be paid for by funds appropriated from the account for that purpose.
(3) An organization that fails to comply with the contract requirements set forth in Subsection (1) shall:

(a) repay the state as provided in Subsection (1)(d); and
(b) be disqualified from receiving funds under this part in any subsequent fiscal year.
(4) The attorney general shall be responsible for recovering funds that are required to be repaid to the state under this section.
(5) Nothing in this section may be construed as applying to funds that are not appropriated under this part.

Amended by Chapter 328, 2023 General Session

Part 3
Infrastructure and Economic Diversification Investment Account and Deposit or Credit of Certain Severance Taxes Act

51-9-301 Title.
This part is known as the "Infrastructure and Economic Diversification Investment Account and Deposit or Credit of Certain Severance Taxes Act."

Amended by Chapter 401, 2021 General Session

51-9-302 Definitions.
As used in this part:
(1) "Infrastructure and Economic Diversification Investment Account" means the Infrastructure and Economic Diversification Investment Account created in Section 51-9-303.
(2) "Permanent state trust fund" means the permanent state trust fund created under Utah Constitution Article XXII, Section 4.

Amended by Chapter 219, 2010 General Session

51-9-303 Creation of Infrastructure and Economic Diversification Investment Account.
(1)
(a) There is created a restricted account within the General Fund known as the "Infrastructure and Economic Diversification Investment Account."
(b) The Infrastructure and Economic Diversification Investment Account shall consist of:
(i) all money credited to the account under Section 51-9-305;
(ii) appropriations from the Legislature; and
(iii) grants from private foundations.
(2)
(a) The state treasurer shall invest money in the account according to Title 51, Chapter 7, State Money Management Act.
(b) The Division of Finance shall deposit interest or other earnings derived from investment of account money into the General Fund.
(3) The Legislature may appropriate money from the Infrastructure and Economic Diversification Investment Account for:
(a) infrastructure and economic diversification investment projects; and
(b) research projects that support economic and capital development within areas of the state that produced the severance tax revenues.

(4) At least 25% of the money appropriated in accordance with Subsection (3) shall be used for the following projects within areas of the state that produced the severance tax revenues:
  (a) capital and infrastructure development;
  (b) economic diversification investment; and
  (c) research to support Subsections (4)(a) and (b).

Amended by Chapter 128, 2016 General Session

51-9-305 Deposit and credit of certain severance tax revenue.
(1) As used in this section, "aggregate annual revenue" means the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and Mining, after subtracting the amounts required to be distributed under Sections 59-5-116 and 59-5-119.
(2) After making the deposits of oil and gas severance tax revenue as required under Sections 59-5-116 and 59-5-119, the Division of Finance shall make the credit required under Subsection (3).
(3) Beginning on July 1, 2016, the Division of Finance shall credit to the permanent state trust fund the following aggregate annual revenue:
  (a) 25% of the first $50,000,000 of aggregate annual revenue;
  (b) 50% of the next $50,000,000 of aggregate annual revenue; and
  (c) 75% of the aggregate annual revenue that exceeds $100,000,000.
(4) The state treasurer shall invest and separately account for the earnings on funds that are credited to the permanent state trust fund under this section.
(5)
  (a) In accordance with Utah Constitution Article XXII, Section 4, the interest and dividends earned annually on revenue from severance taxes that are credited to the permanent state trust fund shall be credited to the General Fund.
  (b) Interest and dividends earned on revenue from severance taxes that are credited to the General Fund pursuant to Subsection (5)(a) shall be credited to the Infrastructure and Economic Diversification Investment Account created in Section 51-9-303.

Amended by Chapter 241, 2014 General Session

Superseded 1/1/2025
51-9-306 Deposit of certain severance tax revenue for specified state agencies.
(1) As used in this section:
  (a) "Aggregate annual revenue" means the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and Mining, after subtracting the amounts required to be distributed under Sections 51-9-305, 59-5-116, and 59-5-119.
  (b) "Aggregate annual mining revenue" means the aggregate annual revenue collected in a fiscal year from taxes imposed under Title 59, Chapter 5, Part 2, Mining Severance Tax, after subtracting the amounts required to be distributed under Section 51-9-305.
  (c) "Aggregate annual oil and gas revenue" means the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Part 1, Oil and Gas Severance Tax, after subtracting the amounts required to be distributed under Sections 51-9-305, 59-5-116, and 59-5-119.

(d) "Average aggregate annual revenue" means the three-year rolling average of the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and Mining:
(i) after subtracting the amounts required to be distributed under Sections 51-9-305, 59-5-116, and 59-5-119; and
(ii) ending in the fiscal year immediately preceding the fiscal year of a deposit required by this section.
(e) "Average aggregate annual mining revenue" means the three-year rolling average of the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Part 2, Mining Severance Tax:
(i) after subtracting the amounts required to be distributed under Section 51-9-305; and
(ii) ending in the fiscal year immediately preceding the fiscal year of a deposit required by this section.
(f) "Average aggregate annual oil and gas revenue" means the three-year rolling average of the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Part 1, Oil and Gas Severance Tax:
(i) after subtracting the amounts required to be distributed under Sections 51-9-305, 59-5-116, and 59-5-119; and
(ii) ending in the fiscal year immediately preceding the fiscal year of a deposit required by this section.
(2) After making the deposits of oil and gas severance tax revenue as required under Sections 59-5-116 and 59-5-119 and making the credits under Section 51-9-305, for a fiscal year beginning on or after July 1, 2021, the State Tax Commission shall annually make the following deposits:
(a) to the Division of Air Quality Oil, Gas, and Mining Restricted Account, created in Section 19-2a-106, the following average aggregate annual revenue:
(i) 2.75% of the first $50,000,000 of the average aggregate annual revenue;
(ii) 1% of the next $50,000,000 of the average aggregate annual revenue; and
(iii) .5% of the average aggregate annual revenue that exceeds $100,000,000;
(b) to the Division of Water Quality Oil, Gas, and Mining Restricted Account, created in Section 19-5-126, the following average aggregate annual revenue:
(i) .4% of the first $50,000,000 of the average aggregate annual revenue;
(ii) .15% of the next $50,000,000 of the average aggregate annual revenue; and
(iii) .08% of the average aggregate annual revenue that exceeds $100,000,000;
(c) to the Division of Oil, Gas, and Mining Restricted Account, created in Section 40-6-23, the following:
(i)
(A) 11.5% of the first $50,000,000 of the average aggregate annual mining revenue;
(B) 3% of the next $50,000,000 of the average aggregate annual mining revenue; and
(C) 1% of the average aggregate annual mining revenue that exceeds $100,000,000; and
(ii)
(A) 18% of the first $50,000,000 of the average aggregate annual oil and gas revenue;
(B) 3% of the next $50,000,000 of the average aggregate annual oil and gas revenue; and
(C) 1% of the average aggregate annual oil and gas revenue that exceeds $100,000,000; and
(d) to the Utah Geological Survey Restricted Account, created in Section 79-3-403, the following average aggregate annual revenue:
(i) 2.5% of the first $50,000,000 of the average aggregate annual revenue;
(ii) 1% of the next $50,000,000 of the average aggregate annual revenue; and

(iii) .5% of the average aggregate annual revenue that exceeds $100,000,000.

(3) If the money collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and Mining, is insufficient to make the deposits required by Subsection (2), the State Tax Commission shall deposit money collected in the fiscal year as follows:

(a) to the Division of Air Quality Oil, Gas, and Mining Restricted Account, created in Section 19-2a-106, the following revenue:

(i) 2.75% of the first $50,000,000 of the aggregate annual revenue;

(ii) 1% of the next $50,000,000 of the aggregate annual revenue; and

(iii) .5% of the aggregate annual revenue that exceeds $100,000,000;

(b) to the Division of Water Quality Oil, Gas, and Mining Restricted Account, created in Section 19-5-126, the following revenue:

(i) .4% of the first $50,000,000 of the aggregate annual revenue;

(ii) .15% of the next $50,000,000 of the aggregate annual revenue; and

(iii) .08% of the aggregate annual revenue that exceeds $100,000,000;

(c) to the Division of Oil, Gas, and Mining Restricted Account, created in Section 40-6-23, the following:

(i)

(A) 11.5% of the first $50,000,000 of the aggregate annual mining revenue;

(B) 3% of the next $50,000,000 of the aggregate annual mining revenue; and

(C) 1% of the aggregate annual mining revenue that exceeds $100,000,000; and

(ii)

(A) 18% of the first $50,000,000 of the aggregate annual oil and gas revenue;

(B) 3% of the next $50,000,000 of the aggregate annual oil and gas revenue; and

(C) 1% of the aggregate annual oil and gas revenue that exceeds $100,000,000; and

(d) to the Utah Geological Survey Restricted Account, created in Section 79-3-403, the following revenue:

(i) 2.5% of the first $50,000,000 of the aggregate annual revenue;

(ii) 1% of the next $50,000,000 of the aggregate annual revenue; and

(iii) .5% of the aggregate annual revenue that exceeds $100,000,000.

(4) The severance tax revenues deposited under this section into restricted accounts for the state agencies specified in Subsection (2) and appropriated from the restricted accounts offset and supplant General Fund appropriations used to pay the costs of programs or projects administered by the state agencies that are primarily related to oil, gas, and mining.

Amended by Chapter 88, 2024 General Session

Effective 1/1/2025

51-9-306 Deposit of certain severance tax revenue for specified state agencies.

(1) As used in this section:

(a) "Aggregate annual revenue" means the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and Mining, after subtracting the amounts required to be distributed under Sections 51-9-305, 59-5-116, and 59-5-119 and under Subsection 59-5-202(5)(c).

(b) "Aggregate annual mining revenue" means the aggregate annual revenue collected in a fiscal year from taxes imposed under Title 59, Chapter 5, Part 2, Mining Severance Tax, after subtracting the amounts required to be distributed under Section 51-9-305 and under Subsection 59-5-202(5)(c).

(c) "Aggregate annual oil and gas revenue" means the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Part 1, Oil and Gas Severance Tax, after subtracting the amounts required to be distributed under Sections 51-9-305, 59-5-116, and 59-5-119.

(d) "Average aggregate annual revenue" means the three-year rolling average of the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and Mining:

(i) after subtracting the amounts required to be distributed under Sections 51-9-305, 59-5-116, and 59-5-119 and under Subsection 59-5-202(5)(c); and

(ii) ending in the fiscal year immediately preceding the fiscal year of a deposit required by this section.

(e) "Average aggregate annual mining revenue" means the three-year rolling average of the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Part 2, Mining Severance Tax:

(i) after subtracting the amounts required to be distributed under Section 51-9-305 and under Subsection 59-5-202(5)(c); and

(ii) ending in the fiscal year immediately preceding the fiscal year of a deposit required by this section.

(f) "Average aggregate annual oil and gas revenue" means the three-year rolling average of the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Part 1, Oil and Gas Severance Tax:

(i) after subtracting the amounts required to be distributed under Sections 51-9-305, 59-5-116, and 59-5-119; and

(ii) ending in the fiscal year immediately preceding the fiscal year of a deposit required by this section.

(2) After making the deposits of oil and gas severance tax revenue as required under Sections 59-5-116 and 59-5-119 and making the credits under Section 51-9-305, for a fiscal year beginning on or after July 1, 2021, the State Tax Commission shall annually make the following deposits:

(a) to the Division of Air Quality Oil, Gas, and Mining Restricted Account, created in Section 19-2a-106, the following average aggregate annual revenue:

(i) 2.75% of the first $50,000,000 of the average aggregate annual revenue;

(ii) 1% of the next $50,000,000 of the average aggregate annual revenue; and

(iii) .5% of the average aggregate annual revenue that exceeds $100,000,000;

(b) to the Division of Water Quality Oil, Gas, and Mining Restricted Account, created in Section 19-5-126, the following average aggregate annual revenue:

(i) .4% of the first $50,000,000 of the average aggregate annual revenue;

(ii) .15% of the next $50,000,000 of the average aggregate annual revenue; and

(iii) .08% of the average aggregate annual revenue that exceeds $100,000,000;

(c) to the Division of Oil, Gas, and Mining Restricted Account, created in Section 40-6-23, the following:

(i)

(A) 11.5% of the first $50,000,000 of the average aggregate annual mining revenue;

(B) 3% of the next $50,000,000 of the average aggregate annual mining revenue; and

(C) 1% of the average aggregate annual mining revenue that exceeds $100,000,000; and

(ii)

(A) 18% of the first $50,000,000 of the average aggregate annual oil and gas revenue;

(B) 3% of the next $50,000,000 of the average aggregate annual oil and gas revenue; and

(C) 1% of the average aggregate annual oil and gas revenue that exceeds $100,000,000; and
(d) to the Utah Geological Survey Restricted Account, created in Section 79-3-403, the following average aggregate annual revenue:
(i) 2.5% of the first $50,000,000 of the average aggregate annual revenue;
(ii) 1% of the next $50,000,000 of the average aggregate annual revenue; and
(iii) .5% of the average aggregate annual revenue that exceeds $100,000,000.
(3) If the money collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and Mining, is insufficient to make the deposits required by Subsection (2), the State Tax Commission shall deposit money collected in the fiscal year as follows:
(a) to the Division of Air Quality Oil, Gas, and Mining Restricted Account, created in Section 19-2a-106, the following revenue:
(i) 2.75% of the first $50,000,000 of the aggregate annual revenue;
(ii) 1% of the next $50,000,000 of the aggregate annual revenue; and
(iii) .5% of the aggregate annual revenue that exceeds $100,000,000;
(b) to the Division of Water Quality Oil, Gas, and Mining Restricted Account, created in Section 19-5-126, the following revenue:
(i) .4% of the first $50,000,000 of the aggregate annual revenue;
(ii) .15% of the next $50,000,000 of the aggregate annual revenue; and
(iii) .08% of the aggregate annual revenue that exceeds $100,000,000;
(c) to the Division of Oil, Gas, and Mining Restricted Account, created in Section 40-6-23, the following:
(i)
(A) 11.5% of the first $50,000,000 of the aggregate annual mining revenue;
(B) 3% of the next $50,000,000 of the aggregate annual mining revenue; and
(C) 1% of the aggregate annual mining revenue that exceeds $100,000,000; and
(ii)
(A) 18% of the first $50,000,000 of the aggregate annual oil and gas revenue;
(B) 3% of the next $50,000,000 of the aggregate annual oil and gas revenue; and
(C) 1% of the aggregate annual oil and gas revenue that exceeds $100,000,000; and
(d) to the Utah Geological Survey Restricted Account, created in Section 79-3-403, the following revenue:
(i) 2.5% of the first $50,000,000 of the aggregate annual revenue;
(ii) 1% of the next $50,000,000 of the aggregate annual revenue; and
(iii) .5% of the aggregate annual revenue that exceeds $100,000,000.
(4) The severance tax revenues deposited under this section into restricted accounts for the state agencies specified in Subsection (2) and appropriated from the restricted accounts offset and supplant General Fund appropriations used to pay the costs of programs or projects administered by the state agencies that are primarily related to oil, gas, and mining.

Amended by Chapter 25, 2024 General Session

Superseded 1/1/2025

51-9-307 New Severance Tax Revenue Special Revenue Fund.

(1) As used in this section:
(a) "Fund" means the New Severance Tax Revenue Special Revenue Fund created in this section.

(b) "New revenue" means revenue collected above $100,000,000 from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and Mining, after subtracting the amounts required to be distributed under Sections 51-9-305, 51-9-306, 59-5-116, 59-5-119, and 59-5-121.

(2) There is created a special revenue fund known as the "New Severance Tax Revenue Special Revenue Fund" that consists of:

(a) money deposited by the State Tax Commission in accordance with this section; and

(b) interest earned on the money in the fund.

(3) Beginning July 1, 2021, the State Tax Commission shall deposit into the fund 100% of new revenue until the new revenue equals or exceeds $200,000,000 in a fiscal year.

Amended by Chapter 537, 2023 General Session

Effective 1/1/2025

51-9-307 New Severance Tax Revenue Special Revenue Fund.

(1) As used in this section:

(a) "Fund" means the New Severance Tax Revenue Special Revenue Fund created in this section.

(b) "New revenue" means revenue collected above $100,000,000 from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and Mining, after subtracting the amounts required to be distributed under Sections 51-9-305, 51-9-306, 59-5-116, 59-5-119, and 59-5-121 and under Subsection 59-5-202(5)(c).

(2) There is created a special revenue fund known as the "New Severance Tax Revenue Special Revenue Fund" that consists of:

(a) money deposited by the State Tax Commission in accordance with this section; and

(b) interest earned on the money in the fund.

(3) Beginning July 1, 2021, the State Tax Commission shall deposit into the fund 100% of new revenue until the new revenue equals or exceeds $200,000,000 in a fiscal year.

Amended by Chapter 25, 2024 General Session

Part 4
Criminal Conviction Surcharge Allocation

51-9-401 Surcharge -- Application.

(1)

(a) A surcharge shall be paid on all criminal fines, penalties, and forfeitures imposed by the courts.

(b) The surcharge shall be:

(i) 90% upon conviction of a:

(A) felony;

(B) class A misdemeanor;

(C) violation of Title 41, Chapter 6a, Part 5, Driving Under the Influence and Reckless Driving; or

(D) class B misdemeanor not classified within Title 41, Motor Vehicles, including violation of comparable county or municipal ordinances; or

(ii) 35% upon conviction of any other offense, including violation of county or municipal ordinances not subject to the 90% surcharge.
(c) The Division of Finance shall deposit into the General Fund an amount equal to the amount that the state retains under Section 80-6-304.
(2) The surcharge may not be imposed:
(a) upon nonmoving traffic violations;
(b) upon court orders when the offender is ordered to perform compensatory service work in lieu of paying a fine; and
(c) upon penalties assessed by the juvenile court as part of the nonjudicial adjustment of a case under Section 80-6-304.
(3)
(a) The surcharge and the exceptions under Subsections (1) and (2) apply to all fines, penalties, and forfeitures imposed on juveniles for conduct that would be criminal if committed by an adult.
(b) Notwithstanding Subsection (3)(a), the surcharge does not include amounts assessed or collected separately by juvenile courts for the Juvenile Restitution Account, which is independent of this part and does not affect the imposition or collection of the surcharge.
(4) The surcharge under this section shall be imposed in addition to the fine charged for a civil or criminal offense, and no reduction may be made in the fine charged due to the surcharge imposition.
(5) Fees, assessments, and surcharges related to criminal or traffic offenses shall be authorized and managed by this part rather than attached to particular offenses.

Amended by Chapter 262, 2021 General Session

51-9-402 Division of collected money retained by state treasurer and local governmental collecting entity.
(1) The amount of the surcharge imposed under this part by courts of record shall be collected before any fine and deposited with the state treasurer.
(2) The amount of the surcharge and the amount of criminal fines, penalties, and forfeitures imposed under this part by courts not of record shall be collected concurrently.
(a) As money is collected on criminal fines, penalties, and forfeitures subject to the 90% surcharge, the money shall be divided pro rata so that the local governmental collecting entity retains 53% of the collected money and the state retains 47% of the collected money.
(b) As money is collected on criminal fines, penalties, and forfeitures subject to the 35% surcharge, the money shall be divided pro rata so that the local governmental collecting entity retains 74% of the collected money and the state retains 26% of the collected money.
(c) The court shall deposit with the state treasurer the surcharge portion of all money as it is collected.
(3) Courts of record, courts not of record, and administrative traffic proceedings shall collect financial information to determine:
(a) the total number of cases in which:
(i) a final judgment has been rendered;
(ii) surcharges and fines are paid by partial or installment payment; and
(iii) the judgment is fulfilled by an alternative method upon the court's order; and
(b) the total dollar amounts of surcharges owed to the state and fines owed to the state and county or municipality, including:
(i) waived surcharges;

(ii) uncollected surcharges; and
(iii) collected surcharges.
(4) The courts of record, courts not of record, and administrative traffic proceedings shall report all collected financial information monthly to the Administrative Office of the Courts. The collected information shall be categorized by cases subject to the 90% and 35% surcharge.
(5) The provisions of this section and Section 51-9-401 may not impact the distribution and allocation of fines and forfeitures imposed in accordance with Sections 23A-3-201, 78A-5-110, and 78A-7-120.

Amended by Chapter 34, 2023 General Session

51-9-408 Children's Legal Defense Account.
(1) There is created a restricted account within the General Fund known as the Children's Legal Defense Account.
(2) The purpose of the Children's Legal Defense Account is to provide for programs that protect and defend the rights, safety, and quality of life of children.
(3)
(a) The Legislature shall appropriate money from the account for the administrative and related costs of the following programs:
(i) implementing the mandatory courses described in Sections 81-4-105 and 81-9-103 and the mediation program for child custody or parent-time;
(ii) implementing the use of guardians ad litem in accordance with Sections 78A-2-703, 78A-2-705, 78A-2-803, and 78B-3-102;
(iii) the training of attorney guardians ad litem and volunteers as provided in Section 78A-2-803;
(iv) implementing and administering the Expedited Parent-time Enforcement Program as provided in Section 81-9-102; and
(v) implementing and administering the Divorce Education for Children Program.
(b) The Children's Legal Defense Account may not be used to supplant funding for the guardian ad litem program under Section 78A-2-803.
(4) The following withheld fees shall be allocated only to the Children's Legal Defense Account and used only for the purposes provided in Subsections (3)(a)(i) through (v):
(a) the additional $10 fee withheld on every marriage license issued in the state of Utah as provided in Section 17-16-21; and
(b) a fee of $4 shall be withheld from the existing civil filing fee collected on any complaint, affidavit, or petition in a civil, probate, or adoption matter in every court of record.
(5) The Division of Finance shall allocate the money described in Subsection (4) from the General Fund to the Children's Legal Defense Account.
(6) Any funds in excess of $200,000 remaining in the restricted account as of June 30 of any fiscal year shall lapse into the General Fund.

Amended by Chapter 366, 2024 General Session

51-9-412 Halfway house funding -- Uses.
(1) As used in this section:
(a) "Commission" means the Commission on Criminal and Juvenile Justice created in Section 63M-7-201.
(b) "Halfway house" means a facility that houses parolees upon release from prison or houses probationers who have violated the terms of their probation.

(c) "Law enforcement agency" means a local law enforcement agency.
(d) "Parole violator center" means a facility that houses parolees who have violated the conditions of their parole agreement.
(2) The commission shall allocate funds appropriated by the Legislature to local law enforcement agencies on a pro-rata basis determined by:
(a) the average daily number of occupied beds in a halfway house in each agency's jurisdiction for increased enforcement in areas with halfway houses;
(b) the average daily number of occupied beds in a parole violator center in each agency's jurisdiction; or
(c) both Subsections (2)(a) and (b).
(3) A law enforcement agency may use funds received under this section only for the purposes stated in this section.
(4) For each fiscal year, any law enforcement agency that receives funds from the commission under this section shall prepare, and file with the commission and the state auditor, a report in a form specified by the commission. The report shall include the following:
(a) the agency's name;
(b) the amount received;
(c) how the funds were used, including the impact on crime reduction efforts in areas with halfway houses or parole violator centers, or both; and
(d) a statement signed by both the agency's or political subdivision's executive officer or designee and by the agency's legal counsel that all funds were used for law enforcement operations related to reducing criminal activity in areas with halfway houses or parole violator centers, or both.

Amended by Chapter 230, 2020 General Session

Part 6
Forest Reserve Fund

51-9-601 Act of Congress accepted -- Funds to be apportioned.
(1) The state renews its acceptance of the apportionment of money received from forest reserves made by the Act of May 23, 1908, 16 U.S.C. Sec. 500 et seq., and all acts amendatory thereof and supplementary thereto, and renews its acceptance of the act upon the terms and conditions set forth in the act.
(2) The apportionment money provided by the act shall be used for the benefit of the public schools and public roads of the counties containing the forest reserves.

Amended by Chapter 8, 2009 General Session

51-9-602 Creation of fund -- County Road and School Fund from Forest Reserves.
There is established a fund known as the "County Road and School Fund from Forest Reserves," comprised of:
(1) money which shall come into the hands of the state treasurer from the United States under the Act of May 23, 1908, 16 U.S.C. Sec. 500 et seq., and all acts amendatory thereof and supplementary thereto; and
(2) money paid under the act described in Subsection (1) that:

(a) has come into the hands of the state treasurer; and
(b)
(i) the state treasurer had not apportioned to counties as of February 24, 2009; or
(ii) were apportioned to a county by the state treasurer, but were returned by the county to the state treasurer on or before June 15, 2009.

Amended by Chapter 342, 2011 General Session

51-9-603 Apportionment by the county legislative body.

The state treasurer shall, within a reasonable time after receipt of the money:
(1) apportion money that the United States determines shall be allocated to each county for special projects for deposit in one or more of the following, as directed by the legislative body of the county:
(a) the county's general fund; or
(b) one or more special service districts, provided that each special service district receiving money:
(i) is established by the county under Title 17D, Chapter 1, Special Service District Act; and
(ii) has as part of its functions the purpose of:
(A) carrying out the Firewise Communities program;
(B) developing community wildfire protection plans; or
(C) performing emergency services on federal land such as search and rescue or firefighting; and
(2) apportion the remaining net amount of the money to each county that is entitled to receive funds as follows:
(a) 50% to the school districts of the county, according to the number of school children residing in each district that are over the age of six and under the age of 18; and
(b) 50% to the following, as directed by the county legislative body:
(i) the general fund of the county; or
(ii) one or more special service districts, provided that each special service district receiving money:
(A) is established by the county under Title 17D, Chapter 1, Special Service District Act; and
(B) has as one of its functions the purpose of constructing, improving, repairing, or maintaining public roads.

Amended by Chapter 4, 2009 Special Session 1
Amended by Chapter 4, 2009 Special Session 1

Part 7
Navajo Water Rights Negotiation Account Act

51-9-701 Title.

This part is known as the "Navajo Water Rights Negotiation Account Act."

Enacted by Chapter 276, 2012 General Session

51-9-702 Navajo Water Rights Negotiation Account -- Settlement.

(1) As used in this section:
(a) "Conformed agreement" means an agreement required by congressional action and that the parties to the settlement agreement have agreed to enter into to complete the settlement process.
(b) "Congressional action" means the United States Congress's approval of the settlement agreement with passage of H. R. 133, Consolidated Appropriations Act, 2021, Section 1102, the Navajo-Utah Water Rights Settlement.
(c) "Settlement agreement" means the document titled "Navajo Utah Water Rights Settlement Agreement" dated December 14, 2015, and the exhibits attached to the document.
(2)
(a) There is created a restricted account within the General Fund known as the "Navajo Water Rights Negotiation Account."
(b) The restricted account shall consist of appropriations made by the Legislature.
(c) The Division of Finance shall:
(i) administer the account; and
(ii) deposit interest earned on the account into the General Fund.
(3) Subject to Subsection (4), the Legislature may appropriate money from the restricted account only to plan, design, and construct drinking water projects to serve populations located on the Navajo Nation reservation within the boundaries of Utah.
(4) Before transferring money appropriated from the account under the settlement agreement and congressional action for the purposes described in Subsection (3):
(a) the state engineer, appointed under Section 73-2-1, shall:
(i) determine whether the conformed agreement is consistent with the settlement agreement in all material respects;
(ii) if the conformed agreement is consistent with the settlement agreement in all material respects, recommend that the governor sign the conformed agreement; and
(iii) submit the state engineer's findings and recommendation under this Subsection (4)(a) in writing to the governor and the Legislative Management Committee;
(b) the governor shall sign the conformed agreement; and
(c) all parties have signed the conformed agreement.
(5) Creation of the account and appropriations into the account do not:
(a) create a state obligation to provide funding for the planning, design, or construction of drinking water projects to serve populations located on the Navajo Nation reservation within the boundaries of the state; and
(b) constitute an acknowledgment or admission by the state of any legal liability or obligation.

Amended by Chapter 412, 2021 General Session

Part 8
Opioid Litigation Settlement Restricted Account

51-9-801 Opioid Litigation Proceeds Restricted Account.
(1) There is created within the General Fund a restricted account known as the Opioid Litigation Proceeds Restricted Account.
(2) The account consists of:
(a) any money deposited into the account in accordance with Subsection (3);

(b) interest earned on money in the account; and
(c) money appropriated to the account by the Legislature.
(3) Notwithstanding Sections 13-2-8 and 76-10-3114, after reimbursement to the attorney general and the Department of Commerce for expenses related to the matters described in Subsection (3)(a) or (b), the following shall be deposited into the account:
(a) all money received by the attorney general or the Department of Commerce as a result of any judgment, settlement, or compromise of claims pertaining to alleged violations of law related to the manufacture, marketing, distribution, or sale of opioids from a case designated as an opioid case by the attorney general in a legal services contract; and
(b) all money received by the attorney general or the Department of Commerce as a result of any multistate judgment, settlement, or compromise of claims pertaining to alleged violations of law related to the manufacture, marketing, distribution, or sale of opioids.
(4) Subject to appropriation by the Legislature, money in the account shall be used:
(a) to address the effects of alleged violations of law related to the manufacture, marketing, distribution, or sale of opioids; or
(b) if applicable, in accordance with the terms of a settlement agreement described in Subsection (3)(a) or (b) entered into by the state.

Amended by Chapter 319, 2023 General Session

Part 9
Outdoor Adventure Infrastructure Restricted Account

51-9-901 Definitions.
As used in this part:
(1) "Account" means the Outdoor Adventure Infrastructure Restricted Account created in Section 51-9-902.
(2) "Facility" means a site, location, building, structure, or other improvement to property.
(3)
(a) "Outdoor recreation infrastructure" means a public facility or public land used by the public to access outdoor recreational opportunities.
(b) "Outdoor recreation infrastructure" includes:
(i) a facility used for water sports, snow sports, backpacking, canoeing, canyoning, caving, camping, climbing, hiking, hill walking, hunting, kayaking, rafting, biking, operating a snowmobile or all-terrain vehicle, or any similar motorized or nonmotorized activity;
(ii) a state park, golf course, sports field, playground, toboggan run, sledding hill, trail, paved pedestrian or paved nonmotorized transportation facility, park, pool, waterway, road, bridge, or similar facility;
(iii) an unpaved trail, trail head infrastructure, signage, or crossing infrastructure for recreation, regardless of whether the recreation is motorized or nonmotorized recreation;
(iv) a campground or day-use recreation site;
(v) water recreation infrastructure, including a pier, dock, or boat ramp; and
(vi) outdoor recreation facilities that are accessible to visitors with disabilities.

Amended by Chapter 41, 2024 General Session

51-9-902 Outdoor Adventure Infrastructure Restricted Account.

(1) There is created within the General Fund a restricted account known as the "Outdoor Adventure Infrastructure Restricted Account."

(2) The account shall consist of:

(a) money deposited into the account under Subsection 59-12-103(15); and

(b) interest and earnings on money in the account.

(3) Subject to appropriation from the Legislature, money from the account shall be used for:

(a) new construction of outdoor recreation infrastructure;

(b) upgrades of outdoor recreation infrastructure;

(c) the replacement of or structural improvements to outdoor recreation infrastructure;

(d) the acquisition of land, a right-of-way, or easement used in relationship to outdoor recreation infrastructure;

(e) providing access from state highways, as defined in Section 72-1-102, to outdoor recreation infrastructure;

(f) the costs associated with bringing new construction or upgrades of outdoor recreation infrastructure into environmental compliance;

(g) strategic planning related to the development of outdoor recreation infrastructure; or

(h) facilitating avalanche safety forecasting to protect the public in relation to outdoor recreation infrastructure.

(4) For each fiscal year, beginning with fiscal year 2023-2024, the Division of Finance shall, subject to appropriation by the Legislature, distribute money from the Outdoor Adventure Infrastructure Restricted Account as follows:

(a) at least 15% to the Department of Natural Resources - Division of State Parks - Capital, to be expended using the department's existing prioritization process for capital projects in state parks described in Subsection (3);

(b) at least 22% to the Department of Natural Resources - Division of Outdoor Recreation - Capital, to be expended for competitive Recreation Restoration Infrastructure grants or Outdoor Recreational Infrastructure grants for outdoor recreation capital projects and related maintenance expenses, where maintenance expenses do not exceed 15% of the appropriation; and

(c) at least 53% to the Department of Natural Resources - Division of Outdoor Recreation - Capital, to be expended for larger outdoor recreation infrastructure projects described in Subsection (3) as recommended to the Legislature by the Outdoor Adventure Commission.

(5) If the Legislature appropriates money to the Department of Transportation from the account, the Transportation Commission, created in Section 72-1-301, shall prioritize projects and determine funding levels in accordance with Subsection 72-1-303(1)(a) based on recommendations of the Department of Transportation.

Amended by Chapter 41, 2024 General Session