

Effective 3/12/2025

63N-3-602 Definitions.

As used in this part:

- (1) "Affordable housing" means housing occupied or reserved for occupancy by households with a gross household income:
 - (a) equal to or less than 80% of the county median gross income for households of the same size, in certain circumstances as provided in this part; or
 - (b) equal to or less than 60% of the county median gross income for households of the same size, in certain circumstances as provided in this part.
- (2) "Agency" means the same as that term is defined in Section 17C-1-102.
- (3) "Base taxable value" means a property's taxable value as shown upon the assessment roll last equalized during the base year.
- (4) "Base year" means, for each property tax increment collection period triggered within a proposed housing and transit reinvestment zone or convention center reinvestment zone project area, the calendar year prior to the calendar year the property tax increment begins to be collected for the parcels that are in a project that is triggered for that collection period.
- (5) "Bus rapid transit" means a high-quality bus-based transit system that delivers fast and efficient service that may include dedicated lanes, busways, traffic signal priority, off-board fare collection, elevated platforms, and enhanced stations.
- (6) "Bus rapid transit station" means an existing station, stop, or terminal, or a proposed station, stop, or terminal that is specifically identified as needed in phase one of a metropolitan planning organization's adopted long-range transportation plan and in phase one of the relevant public transit district's adopted long-range transit plan:
 - (a) along an existing bus rapid transit line; or
 - (b) along an extension to an existing bus rapid transit line or new bus rapid transit line.
- (7) "Capital city" means the same as that term is defined in Section 17D-4-102.
- (8)
 - (a) "Commuter rail" means a regional passenger rail transit facility operated by a large public transit district.
 - (b) "Commuter rail" does not include a light-rail passenger rail facility of a large public transit district.
- (9) "Commuter rail station" means an existing station, stop, or terminal, or a proposed station, stop, or terminal, which has been specifically identified as needed in phase one of a metropolitan planning organization's adopted long-range transportation plan and in phase one of the relevant public transit district's adopted long-range transit plan:
 - (a) along an existing commuter rail line;
 - (b) along an extension to an existing commuter rail line or new commuter rail line;
 - (c) along a fixed guideway extension from an existing commuter rail line; or
 - (d) at the landing point of a pedestrian bridge or vehicle bridge extending from an existing commuter rail station.
- (10) "Convention center" means a convention center owned by a county of the first class within a city of the first class.
- (11) "Convention center revitalization project" means a project within a city of the first class within a county of the first class for the revitalization, activation, and modernization of a convention center and the surrounding area, including projects meeting the objectives described in Section 63N-3-603.1.
- (12) "Convention center reinvestment zone" means a convention center reinvestment zone created under this part.

- (13)
- (a) "Developable area" means the portion of land within a housing and transit reinvestment zone available for development and construction of business and residential uses.
 - (b) "Developable area" does not include portions of land within a housing and transit reinvestment zone that are allocated to:
 - (i) parks;
 - (ii) recreation facilities;
 - (iii) open space;
 - (iv) trails;
 - (v) publicly-owned roadway facilities; or
 - (vi) other public facilities.
- (14) "Dwelling unit" means one or more rooms arranged for the use of one or more individuals living together, as a single housekeeping unit normally having cooking, living, sanitary, and sleeping facilities.
- (15) "Eligible municipality" means a city that:
- (a)
 - (i) is the county seat of a county of the first class; or
 - (ii) a city of the first class located in a county of the first class; and
 - (b) has a convention center within the boundary of the city.
- (16) "Enhanced development" means the construction of mixed uses including housing, commercial uses, and related facilities.
- (17) "Enhanced development costs" means extra costs associated with structured parking costs, vertical construction costs, horizontal construction costs, life safety costs, structural costs, conveyor or elevator costs, and other costs incurred due to the increased height of buildings or enhanced development.
- (18) "First home investment zone" means the same as that term is defined in Section 63N-3-1601.
- (19) "Fixed guideway" means the same as that term is defined in Section 59-12-102.
- (20) "Horizontal construction costs" means the additional costs associated with earthwork, over excavation, utility work, transportation infrastructure, and landscaping to achieve enhanced development in the housing and transit reinvestment zone.
- (21) "Housing and transit reinvestment zone" means a housing and transit reinvestment zone created pursuant to this part.
- (22) "Housing and transit reinvestment zone committee" means a housing and transit reinvestment zone committee created pursuant to Section 63N-3-605.
- (23) "Large public transit district" means the same as that term is defined in Section 17B-2a-802.
- (24) "Light rail" means a passenger rail public transit system with right-of-way and fixed rails:
- (a) dedicated to exclusive use by light-rail public transit vehicles;
 - (b) that may cross streets at grade; and
 - (c) that may share parts of surface streets.
- (25) "Light rail station" means an existing station, stop, or terminal or a proposed station, stop, or terminal, which has been specifically identified as needed in phase one of a metropolitan planning organization's adopted long-range transportation plan and in phase one of the relevant public transit district's adopted long-range plan:
- (a) along an existing light rail line; or
 - (b) along an extension to an existing light rail line or new light rail line.
- (26) "Metropolitan planning organization" means the same as that term is defined in Section 72-1-208.5.
- (27) "Mixed use development" means development with a mix of:

- (a) multi-family residential use; and
- (b) at least one additional land use, which shall be a significant part of the overall development.
- (28) "Municipality" means the same as that term is defined in Section 10-1-104.
- (29) "Participant" means the same as that term is defined in Section 17C-1-102.
- (30) "Participation agreement" means the same as that term is defined in Section 17C-1-102, except that the agency may not provide and the person may not receive a direct subsidy.
- (31) "Project" means a housing and transit reinvestment zone or convention center reinvestment zone created under this part.
- (32)
 - (a) "Property tax increment" means the difference between:
 - (i) the amount of property tax revenue generated each tax year by a taxing entity from the area within a housing and transit reinvestment zone or convention center reinvestment zone designated in the applicable reinvestment zone proposal as the area from which tax increment is to be collected, using the current assessed value and each taxing entity's current certified tax rate as defined in Section 59-2-924; and
 - (ii) the amount of property tax revenue that would be generated from that same area using the base taxable value and each taxing entity's current certified tax rate as defined in Section 59-2-924.
 - (b) "Property tax increment" does not include property tax revenue from:
 - (i) a multicounty assessing and collecting levy described in Subsection 59-2-1602(2);
 - (ii) a county additional property tax described in Subsection 59-2-1602(4); or
 - (iii) a public library fund levy described in Subsection 9-7-501(2).
- (33) "Public transit county" means a county that has created a small public transit district.
- (34) "Public transit hub" means a public transit depot or station where four or more routes serving separate parts of the county-created transit district stop to transfer riders between routes.
- (35) "Sales and use tax base year" means:
 - (a) for a housing and transit reinvestment zone, a sales and use tax year determined by the first year pertaining to the tax imposed in Section 59-12-103 after the sales and use tax boundary for a housing and transit reinvestment zone is established; or
 - (b) for a convention center reinvestment zone, a sales and use tax year determined by the year specified in the approved proposal for a convention center reinvestment zone, pertaining to the taxes:
 - (i) imposed under Section 59-12-103;
 - (ii) imposed by a city of the first class in a county of the first class under Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act;
 - (iii) imposed by a city of the first class in a county of the first class under Section 59-12-402.1;
 - (iv) imposed by a county of the first class under Section 59-12-1102; and
 - (v) imposed by a county of the first class under Title 59, Chapter 12, Part 22, Local Option Sales and Use Taxes for Transportation Act.
- (36) "Sales and use tax boundary" means:
 - (a) for a housing and transit reinvestment zone, a boundary created as described in Section 63N-3-604, based on state sales and use tax collection boundaries that correspond as closely as reasonably practicable to the housing and transit reinvestment zone boundary; or
 - (b) for a convention center reinvestment zone, a boundary created as described in Section 63N-3-604.1, based on state sales and use tax collection boundaries that correspond as closely as reasonably practicable to the convention center reinvestment zone boundary.
- (37) "Sales and use tax increment" means:
 - (a) for a housing and transit reinvestment zone, the difference between:

- (i) the amount of state sales and use tax revenue generated each year following the sales and use tax base year by the sales and use tax from the area within a housing and transit reinvestment zone designated in the housing and transit reinvestment zone proposal as the area from which sales and use tax increment is to be collected; and
 - (ii) the amount of state sales and use tax revenue that was generated from that same area during the sales and use tax base year; or
- (b) for a convention center reinvestment zone, the difference between:
 - (i) the amount of sales and use tax revenue generated each year following the sales and use tax base year by the sales and use tax from the area within a convention center reinvestment zone designated in the convention center reinvestment zone proposal as the area from which sales and use tax increment is to be collected; and
 - (ii) the amount of sales and use tax revenue that was generated from that same area during the sales and use tax base year.
- (38) "Sales and use tax revenue" means:
 - (a) for a housing and transit reinvestment zone, revenue that is generated from the tax imposed under Section 59-12-103; or
 - (b) for a convention center reinvestment zone, revenue that is generated from:
 - (i) the sales and use taxes imposed under Section 59-12-103; and
 - (ii) the sales and use taxes:
 - (A) imposed by a city of the first class in a county of the first class under Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act;
 - (B) imposed by a city of the first class in a county of the first class under Section 59-12-402.1;
 - (C) imposed by a county of the first class under Section 59-12-1102; and
 - (D) imposed by a county of the first class under Title 59, Chapter 12, Part 22, Local Option Sales and Use Taxes for Transportation Act.
- (39) "Small public transit district" means the same as that term is defined in Section 17B-2a-802.
- (40) "Tax Commission" means the State Tax Commission created in Section 59-1-201.
- (41) "Taxing entity" means the same as that term is defined in Section 17C-1-102.
- (42) "Vertical construction costs" means the additional costs associated with construction above four stories and structured parking to achieve enhanced development in the housing and transit reinvestment zone.

Amended by Chapter 29, 2025 General Session