

Effective 5/1/2024

65A-17-306 Certification of eligibility for tax rates.

- (1) As used in this section:
 - (a) "Great Salt Lake element or mineral" means the same as that term is defined in Subsection 59-5-202(5).
 - (b) "Great Salt Lake extraction operator" means the same as that term is defined in Subsection 59-5-202(5).
- (2)
 - (a) A Great Salt Lake extraction operator shall by no later than December 31 of each year certify to the division for purposes of determining a severance tax imposed under Subsection 59-5-202(5) during the next succeeding calendar year, the information listed in Subsection (2) (b).
 - (b) The Great Salt Lake extraction operator shall certify the following for the calendar year ending on the date the Great Salt Lake extraction operator submits the certification for purposes of determining a severance tax imposed during the next succeeding calendar year:
 - (i) the Great Salt Lake extraction operator's name;
 - (ii) the Great Salt Lake extraction operator's tax identification number;
 - (iii) whether at the time a Great Salt Lake element or mineral is extracted, the Great Salt Lake extraction operator is a party or a third-party beneficiary to a voluntary agreement for water rights with an approved beneficial use by a division as defined in Section 73-3-30;
 - (iv) if the Great Salt Lake extraction operator is not a party or third-party beneficiary to a voluntary agreement for water rights with an approved beneficial use by a division as defined in Section 73-3-30, whether the Great Salt Lake extraction operator uses evaporative concentrations of Great Salt Lake brines in any stage of the Great Salt Lake extraction operator's extractive process;
 - (v) whether the Great Salt Lake extraction operator extracted a Great Salt Lake element or mineral when the Great Salt Lake elevation recorded under Subsection (3) is at or above 4,198 feet, and what the Great Salt Lake element or mineral extracted was; and
 - (vi) other information as determined by the division by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
 - (c) A Great Salt Lake extraction operator shall submit the certification on a form provided by the division and approved by the State Tax Commission.
- (3) The division shall record the Great Salt Lake elevation for purposes of this section and Subsection 59-5-202(5) as of June 15 to be applied during the next succeeding calendar year.
- (4) The division shall forward to the State Tax Commission by no later than January 15 of the year for which the severance tax shall be determined:
 - (a) the Great Salt Lake elevation level recorded under Subsection (3);
 - (b) a list of the Great Salt Lake extraction operators who are subject to a severance tax under Subsection 59-5-202(5);
 - (c) the Great Salt Lake extraction operator's tax identification number for each Great Salt Lake extraction operator listed in Subsection (4)(b); and
 - (d) for each Great Salt Lake extraction operator subject to a severance tax under Subsection 59-5-202(5):
 - (i) each Great Salt Lake element or mineral or metalliferous compound extracted by the Great Salt Lake extraction operator that is subject to the severance tax; and
 - (ii) the rate of severance tax that is to be imposed under Subsection 59-5-202(5).
- (5) The division may audit a certification submitted under this section for completeness and accuracy.

(6) The division may take an enforcement action against a Great Salt Lake extraction operator who violates this section.

Enacted by Chapter 25, 2024 General Session