

Effective 5/1/2024

Chapter 17 Great Salt Lake Preservation Act

Part 1 General Provisions

65A-17-101 Definitions.

As used in this chapter:

- (1) "Adaptive management berm" means a berm installed in the UP causeway breach to manage salinity to protect the ecosystem of Gilbert Bay.
- (2) "Commercially viable technology" means a technology that:
 - (a) has been successfully implemented on a commercial scale in similar conditions;
 - (b) is shown to be economically viable; and
 - (c) is reasonably compatible with the operator's overall extraction process.
- (3) "Common source of supply" means the mineral or element estate contained within the Great Salt Lake meander line.
- (4) "Correlative right" means the opportunity of each operator to extract a portion of a common source of supply, subject to the state's sovereign lands management responsibilities, without the occurrence of waste.
- (5) "Emergency trigger" means the salinity levels of the Gilbert Bay of the Great Salt Lake do not satisfy the ecological conditions required for healthy brine shrimp and brine fly reproduction.
- (6) "Great Salt Lake elevation" means the elevation of the Great Salt Lake as measured by the United States Geological Survey gauging station 10010000 located at Saltair Boat Harbor, Utah.
- (7) "Great Salt Lake meander line" means the official meander line, completed in 1966, of the Great Salt Lake unless otherwise established by court order or negotiated boundary settlement.
- (8) "Great Salt Lake salinity" means the salinity of the Great Salt Lake as measured by the United States Geological Survey in Gilbert Bay.
- (9) "Healthy physical and ecological condition" means that Gilbert Bay of the Great Salt Lake has sustained salinity levels that satisfy the ecological conditions required for healthy brine shrimp and brine fly reproduction.
- (10) "Mineral or element" means:
 - (a) a rare earth element;
 - (b) a trace element or mineral;
 - (c) a chemical compound that includes a rare earth element or trace element or mineral; or
 - (d) a mineral or element that is attached, embedded to, or is a by-product of another mineral or element.
- (11) "Mitigation plan" means an agreement entered into on or after May 1, 2024, among the operators and the division for resolving issues arising from concurrent operations.
- (12) "Multiple mineral development area" means an area involving the management of various surface and sub-surface resources so that they are used in the combination that will best meet present and future needs.
- (13) "Natural resources of the Great Salt Lake" means the biota, water resources, water quality, the fishery and recreational resources, the wetlands and wildlife resources, and any other naturally occurring resource on the Great Salt Lake.

- (14) "Operator" means a person qualified to do business in the state pursuing the extraction of minerals or elements from the Great Salt Lake.
- (15) "Paying quantities" means the revenue generated from the sale of the mineral or element being produced exceeds the costs associated with obtaining the mineral or element, including any royalty obligation.
- (16) "Public trust assets" means the same as that term is defined in Section 65A-1-1.
- (17) "UP causeway breach" means a breach in the 21-mile Union Pacific Railroad causeway across the Great Salt Lake that separates the Great Salt Lake into Gunnison Bay and Gilbert Bay.
- (18)
 - (a) Except as provided in Subsection (18)(b) and subject to Section 65A-17-305, "waste" means:
 - (i) the failure of an operation to provide the state with a full and fair return on each separately identified mineral or element;
 - (ii) an unnecessary depletion, diminishment, or reduction of the quantity or quality of a mineral or element; or
 - (iii) imprudent and uneconomical operations.
 - (b) "Waste" does not include extraction or removal of a mineral or element that cannot be extracted in paying quantities through commercially viable technology and:
 - (i) that has not been nominated under Subsection 65A-6-4(7)(a); or
 - (ii) for which the division has not established a royalty rate in rule.

Enacted by Chapter 25, 2024 General Session

65A-17-102 Legislative findings.

The Legislature finds that:

- (1) under Section 65A-10-1 the division, as the manager of sovereign lands, has a duty to serve the public interest in managing the Great Salt Lake;
- (2) the Great Salt Lake is a critical resource owned and managed by the state;
- (3) the lake levels of the Great Salt Lake have reached historic lows, requiring action by the state to address significant risks and minimize dangers to protect the ecological integrity of the Great Salt Lake, the state's environment in general, and the welfare of the state's citizens; and
- (4) the management of the Great Salt Lake under this chapter, especially if the emergency trigger is reached, is reasonable and necessary to serve important public purposes and no reasonable alternative meets the interests described in Subsection (3).

Renumbered and Amended by Chapter 25, 2024 General Session

65A-17-103 Application of chapter.

This chapter applies to a mineral lease or royalty agreement in effect on May 1, 2024, or the mineral or element extraction process engaged in on May 1, 2024, and any mineral lease or royalty agreement entered into after May 1, 2024, or mineral or element extraction process engaged in after May 1, 2024.

Enacted by Chapter 25, 2024 General Session

Part 2

Management

65A-17-201 Great Salt Lake -- Management responsibilities of the division.

The division has the following powers and duties:

- (1) The division shall make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for the management of the Great Salt Lake that recognize the division's duty to manage public trust assets and balance the following public interest benefits and policies:
 - (a) strategies to effectively and efficiently manage the Great Salt Lake based on the Great Salt Lake's fluctuating lake levels;
 - (b) development of the Great Salt Lake that balances, in a manner that promotes a healthy physical and ecological condition:
 - (i) migratory and shorebirds habitats;
 - (ii) wetlands;
 - (iii) brines, minerals or elements, chemicals, and petro-chemicals;
 - (iv) brine shrimp;
 - (v) the protection of wildlife and wildlife habitat;
 - (vi) the protection of recreational access and facilities; and
 - (vii) search and rescue efforts;
 - (c) promote water quality management for the Great Salt Lake and the Great Salt Lake's tributary streams;
 - (d) public access to the Great Salt Lake for recreation, hunting, and fishing;
 - (e) temperature moderation, a stable role in the water cycle, and dust mitigation;
 - (f) maintain the Great Salt Lake's flood plain as a hazard zone;
 - (g) maintain the Great Salt Lake and the marshes as important shorebirds, waterfowl, and other waterbird flyway system;
 - (h) promote and maintain recreation areas on and surrounding the Great Salt Lake; and
 - (i) maintain and protect state, federal, and private marshlands, rookeries, and wildlife refuges.
- (2)
 - (a) The division shall prepare and maintain a comprehensive management plan for the Great Salt Lake that is consistent with:
 - (i) the management duty and public interest benefits described in Subsection (1);
 - (ii) policies established by rule made under Subsection (1); and
 - (iii) the Great Salt Lake strategic plan adopted under Section 73-32-204.
 - (b) The comprehensive management plan described in this section shall integrate the land within the Great Salt Lake meander line regardless of whether the land has been excluded from water within the Great Salt Lake because of a berm or other infrastructure on sovereign land associated with the Great Salt Lake.
 - (c) The division shall prepare the comprehensive management plan in consultation with the Great Salt Lake commissioner.
- (3) The division may employ personnel and purchase equipment and supplies that the Legislature authorizes through appropriations for the purposes of this chapter and Chapter 10, Management of Sovereign Lands.
- (4) The division may initiate studies of the Great Salt Lake and the Great Salt Lake's related resources.
- (5) The division may publish scientific and technical information concerning the Great Salt Lake.
- (6) The division shall define the Great Salt Lake's flood plain.

- (7) The division may qualify for, accept, and administer grants, gifts, or other funds from the federal government and other sources, for carrying out any functions under this chapter and Chapter 10, Management of Sovereign Lands.
- (8) The division shall determine the need for public works and utilities for the lake area.
- (9) The division may implement the comprehensive plan described in Subsection (2) through state and local entities or agencies.
- (10) The division shall coordinate the activities of the various divisions within the Department of Natural Resources with respect to the Great Salt Lake.
- (11) The division shall retain and encourage the continued activity of the Great Salt Lake technical team.
- (12) The division shall administer Chapter 16, Great Salt Lake Watershed Enhancement Program.
- (13) The division shall administer Section 65A-17-202 when the Great Salt Lake emergency trigger is reached.
- (14)
 - (a) The division shall manage the adaptive management berm in the UP causeway breach to keep salinity of Gilbert Bay within target ranges, raising and lowering the adaptive management berm as needed to achieve that goal.
 - (b) In pursuing the goal described in Subsection (14)(a), the division shall:
 - (i) consider the other management objectives enumerated in this section, including the preservation of Gunnison Bay;
 - (ii) raise the adaptive management berm if the Great Salt Lake elevation is 4,190 feet or lower; and
 - (iii) comply with a plan and schedule required by Subsection (14)(c).
 - (c) Before raising the adaptive management berm, the division shall have a plan and schedule to lower the adaptive management berm by no later than nine months after raising the adaptive management berm, with an objective of equalizing the elevations of Gilbert Bay and Gunnison Bay to be within two feet of each other.
 - (d) The division will consult with the Great Salt Lake commissioner:
 - (i) before modifying the adaptive management berm; and
 - (ii) concerning the adoption of the plan and schedule described in Subsection (14)(c).
- (15) Notwithstanding a statute to the contrary and except for activities that interfere with the authority granted the state engineer under Title 73, Water and Irrigation, the division may construct, operate, modify, or maintain infrastructure related to protecting the Great Salt Lake and adjacent wetlands and may engage in planning and provide staff to manage the infrastructure.
- (16) The division may perform acts other than those described in Subsections (1) through (15) that are reasonably necessary to carry out this chapter and Chapter 10, Management of Sovereign Lands.
- (17) The division shall complete an analysis to determine the infrastructure and engineering needs related to salinity management within the Great Salt Lake meander line.
- (18) The division shall consult with the Division of Wildlife Resources to identify projects on sovereign lands that benefit wildlife habitat through the improved flow of water and management of both native and invasive plant species.
- (19) This chapter may not be interpreted to override, supersede, or modify any water right within the state, or the role and authority of the state engineer.

Renumbered and Amended by Chapter 25, 2024 General Session

65A-17-202 Emergency management responsibilities of the division.

- (1) When the Great Salt Lake reaches the emergency trigger, the division:
 - (a) may construct, operate, modify, and maintain the adaptive management berm;
 - (b) may construct, operate, modify, and maintain one or more additional berms, dikes, structures, or management systems consistent with the authority granted in this title;
 - (c) may enter into agreements as necessary to provide for all or a portion of a berm, dike, system, or structure;
 - (d) is exempt from Title 63G, Chapter 6a, Utah Procurement Code, when acting to manage the Great Salt Lake under this section;
 - (e) is not liable for a third-party claim resulting from the division's actions to manage the Great Salt Lake under this section;
 - (f) may decline to issue a new permit, authorization, or agreement and may curtail mineral or element production for leases that contain provisions contemplating curtailment or similar contractual remedies;
 - (g) may implement mineral lease withdrawal over one or more of the following:
 - (i) portions of the Great Salt Lake;
 - (ii) specific methods of extraction; or
 - (iii) specific Great Salt Lake elements or minerals as defined in Section 65A-6-4; and
 - (h) may require the implementation of one or more of the following:
 - (i) extraction methods that are non-depletive in nature;
 - (ii) mitigation to offset depletion; or
 - (iii) innovative extraction technologies.
- (2) The division shall make rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, providing for the procedures the division shall follow in taking an action described in Subsection (1).

Renumbered and Amended by Chapter 25, 2024 General Session

65A-17-203 Force majeure.

- (1) For purposes of managing the Great Salt Lake, the division may treat the fact that the Great Salt Lake has reached the emergency trigger as a triggering event for the purposes of invoking a force majeure provision in a contract, mineral lease, or royalty agreement.
- (2) In addition to the standard mechanisms whereby performance is excused by invocation of a force majeure provision, the division shall include language in a contract, mineral lease, or royalty agreement whereby the division may curtail or prohibit mineral or element production that results in a net depletion of water.
- (3) The division shall allow an operator to continue processing brines that have already been extracted from the Great Salt Lake that are residing in the operator's process, and selling products derived from brines that have already been extracted at the time the force majeure is invoked.
- (4) The division shall include standard mechanisms to promptly waive force majeure once salinity conditions improve by declining below the emergency trigger threshold.
- (5) If the division invokes a force majeure provision in a contract, mineral lease, or royalty agreement, the effected operator is relieved from performance of any contractual provision requiring production to hold the contract, mineral lease, or royalty agreement for a maximum of two years. If the conditions creating the emergency trigger persist beyond a two-year period, the division shall terminate the contract, mineral lease, or royalty agreement and require the

operator to engage in new contractual agreements whereby the operator represents and warrants that future operations will not amount to a net depletion of water.

Renumbered and Amended by Chapter 25, 2024 General Session

Part 3 Mineral or Element Extraction

65A-17-301 General royalty agreement provisions -- State action regarding evaporation ponds and leaseholds.

- (1) In addition to the requirements of Section 65A-6-4, the division shall ensure that a royalty agreement:
 - (a) obligates the lessee to extract minerals or elements in a manner that prevents waste to the common source of supply;
 - (b) obligates the lessee to extract minerals or elements in a manner that avoids negative impacts to any natural resources of the Great Salt Lake;
 - (c) contains terms and conditions wherein the lessee agrees to extract minerals or elements in a manner that preserves and conserves ecological integrity and healthy salinity levels; and
 - (d) contains terms and conditions wherein the lessee represents and warrants full compliance, at the lessee's sole expense, with the management decisions and instructions of the division and director for preservation of minerals or elements and natural resources of the Great Salt Lake.
- (2)
 - (a) The division may acquire the property interest in land or a mineral estate for a solar evaporation pond on sovereign lands and an improvement, property, easement, or right-of-way appurtenant to the solar evaporation pond by any lawful means, including eminent domain, as described in Sections 78B-6-501 and 78B-6-502.
 - (b) The division may not implement this Subsection (2) to acquire a property interest in land or a mineral estate that is not in or on sovereign land.
 - (c) The division may not implement this Subsection (2) on property interests in land or mineral estates held by an operator who, in an agreement with the division, has relinquished property interests in land or mineral estates.
 - (d) Only the division may implement this Subsection (2).

Enacted by Chapter 25, 2024 General Session

65A-17-302 Minerals or elements extracted from the Great Salt Lake subject to royalty rate.

- (1) An operator who removes or extracts a mineral or element from the Great Salt Lake and does not return the mineral or element to the Great Salt Lake shall compensate the division for the value of the mineral or element at the royalty rate established by the division by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, if a royalty rate has been established, except that this Subsection (1) only applies to the extent that the mineral or element:
 - (a) has been nominated under Subsection 65A-6-4(7)(a) or for which the division has established a royalty rate in rule; and

- (b) can be extracted in paying quantities through a commercially viable technology after a reasonable period determined by the division, that is at least five years but does not exceed seven years, from the day on which the division determines that the technology is a commercially viable technology.
- (2)
 - (a) The division shall require an operator that removes or extracts a mineral or element from the Great Salt Lake to annually certify to the division by no later than May 1 whether the operator is in compliance with Subsection (1). The certification by the operator shall:
 - (i) state the operator's name;
 - (ii) list the amount of each mineral or element that the operator has removed or extracted from the Great Salt Lake in the previous calendar year; and
 - (iii) include other information as determined by the division by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
 - (b) The operator shall submit the certificate on a form provided by the division.
- (3)
 - (a) If the division finds that an operator has violated Subsection (1), the division shall issue the operator an order that:
 - (i) finds that the operator is in violation of Subsection (1);
 - (ii) states the mineral or element for which the operator has failed to pay the royalty rate;
 - (iii) states the amount of the mineral or element that was removed or extracted but for which the operator failed to pay the royalty rate; and
 - (iv) orders the payment of the applicable royalty.
 - (b) The operator may seek review of an order issued under this Subsection (3) in accordance with Title 63G, Chapter 4, Administrative Procedures Act.
- (4) The division may take an enforcement action against an operator in violation of this section.

Enacted by Chapter 25, 2024 General Session

65A-17-303 Multiple mineral development area -- Cooperative agreements -- Correlative right protection -- Withdrawn from or incapable of mineral development.

- (1)
 - (a) The division shall manage the Great Salt Lake below the Great Salt Lake meander line as a multiple mineral development area to:
 - (i) prevent waste;
 - (ii) ensure the greatest ultimate recovery of minerals or elements;
 - (iii) protect correlative rights of owners having rights to a common source of supply and the division's duty to manage public trust assets; and
 - (iv) encourage new and emergent technologies to protect the Great Salt Lake's overall ecological integrity while ensuring the greatest possible recovery for operators and the state.
 - (b) The division may make rules, in accordance with Title 63G, Chapter 3, Administrative Rulemaking Act, to implement Subsection (1)(a) and any related defined terms in Section 65A-17-101.
 - (c) An operator shall conduct operations to comply with the rules made under Subsection (1)(b) and other rules made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act:
 - (i) governing individual operations; and
 - (ii) made for the multiple mineral development area.
- (2)

- (a) As a condition of the division issuing a lease or royalty agreement on or after May 1, 2024, and of continued operations, the division shall require an operator to enter into and maintain a cooperative agreement with the persons with correlative rights in a common source of supply for a mineral or element in the Great Salt Lake.
- (b) After submitting an application with the division to obtain a lease or royalty agreement, a person shall:
 - (i) obtain a list from the division of all operators existing at the time of application; and
 - (ii) notify each operator on the list of the person's intention to enter into a cooperative agreement.
- (c) A cooperative agreement shall meet the requirements of Subsection 65A-17-304(1), shall provide that the rights and obligations contained in the cooperative agreement are subject to the division's duty to manage public trust assets, and shall address:
 - (i) how the operators may conduct concurrent or simultaneous operations without unreasonably interfering with existing and separate operations while also preventing undue waste;
 - (ii) recognition of other operator's vested mineral or element interests so that operations may be conducted in a manner that will result in the maximum recovery of minerals or elements with the minimum adverse effect on the ultimate maximum recovery of other minerals or elements;
 - (iii) terms and conditions for establishing a mitigation plan for when one operator, either intentionally or unintentionally, interferes with or damages the mineral or element rights or mineral or element interests of another operator;
 - (iv) terms and conditions for establishing a mitigation plan with the division that would limit unreasonable mineral estate interference, waste, or negative impacts to natural resources of the Great Salt Lake;
 - (v) the protection of natural resources of the Great Salt Lake without unnecessary cost to the operations of another operator, unless there is compensation for increased operational costs;
 - (vi) the coordination and locations of access to operations;
 - (vii) any assessment of costs resulting from concurrent operations within the Great Salt Lake;
 - (viii) the mitigation of surface impacts, including:
 - (A) the location of a mineral or element extraction intake or discharge facility;
 - (B) phased or coordinated surface occupancy to each operator to access and develop the operator's respective mineral or element estate or mineral or element interest with the least disruption of operations and damage to Great Salt Lake elements or minerals, as defined in Section 65A-6-4, or natural resources directly, indirectly, or through waste; and
 - (C) limitations of mineral or element operations in areas where impacts to correlative rights or to natural resources of the Great Salt Lake are significant or most acute, as determined by the operators or the division;
 - (ix) the scope and extent of how geological, engineering, product, and water use data is disclosed or exchanged;
 - (x) how any joint reclamation obligation or plan is to be achieved or coordinated;
 - (xi) how bonding will be obtained and coordinated on any lands impacted, disturbed, or developed in relation to mineral or element extraction and processing activities;
 - (xii) terms and conditions indemnifying the state, the division, and any of the state's or division's directors, officers, agents, or employees from any and all damage or liability of any kind resulting from any stage or mineral or element extraction operations or any stage of mineral or element processing;

- (xiii) terms and conditions for the full compliance with a royalty rate reduction to which an operator is entitled;
 - (xiv) a schedule of how the operators plan to collectively curtail production if the emergency trigger is reached and a curtailment of production is required; and
 - (xv) any other term or condition outlining cooperative efforts consistent with the multiple mineral development area and plans or rules of the division, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (d) The parties to a cooperative agreement described in Subsection (2)(a) shall present the cooperative agreement to the division and the director may approve the agreement if the cooperative agreement:
- (i) is in the public interest;
 - (ii) prevents waste of minerals or elements;
 - (iii) protects the correlative rights of each owner; and
 - (iv) meets the requirements of Subsection 65A-17-304(1).
- (e) On the director's approval of the cooperative agreement, the division becomes a signator to the cooperative agreement.
- (f) A cooperative agreement described in this Subsection (2) may not be held or construed to violate a statute relating to trusts, monopolies, or contracts and combinations in restraint of trade, if the agreement is approved by the director.
- (g) The failure to submit an agreement to the division for approval may not for that reason imply or constitute evidence that the agreement or operations conducted pursuant to the agreement are in violation of laws relating to trusts, monopolies, or restraint of trade.
- (h)
- (i) An operator may not unreasonably delay, condition, or decline to enter into a cooperative agreement.
 - (ii) A negotiation period of 60 days from the date notice is given under Subsection (2)(b)(ii) is presumed to be reasonable.
- (i) A mitigation plan with the division shall be implemented in conjunction with the Division of Water Rights.
- (3) The division may at any time determine that certain areas within the multiple mineral development area are withdrawn from mineral development or incapable of mineral development.

Enacted by Chapter 25, 2024 General Session

65A-17-304 Concurrent operations -- Breach, disagreement, or conflict -- Disputes.

- (1) Two or more operators may conduct concurrent operations on the Great Salt Lake under a cooperative agreement upon stipulation and agreement that the operations can be:
- (a) conducted simultaneously without unreasonably interfering with the value of the resources being produced;
 - (b) conducted simultaneously without unreasonably interfering with natural resources of the Great Salt Lake; and
 - (c) conducted without unreasonably interfering with, or unnecessarily raising the cost of operations of another operator, unless the other affected operator is compensated for increased costs or diminished returns.
- (2) The division shall make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, providing for the procedures the division and operators shall follow to:

- (a) enable the division to enforce applicable statutes and rules on operators, including the issuance of notices of violation or cessation orders;
 - (b) assist in the timely resolution of disputes that may arise during the formation of a cooperative agreement;
 - (c) cure a breach of a mitigation plan; or
 - (d) resolve a continued disagreement or conflict regarding continued negative impacts to biota or chemistry due to continuing concurrent operations.
- (3) If any dispute between operators under Subsection (2) has not been resolved through an informal administrative dispute resolution process created by the division, the division shall resolve the dispute by a final record of decision to be issued no more than 30 days after notice to the division by an aggrieved operator that informal dispute resolution has been unsuccessful.

Enacted by Chapter 25, 2024 General Session

65A-17-305 Waste.

An operator is considered to not waste a mineral or element if the operator implements a commercially viable technology to extract the mineral or element after a reasonable period determined by the division, that is at least five years but does not exceed seven years, from the day on which the division determines that the technology is a commercially viable technology.

Enacted by Chapter 25, 2024 General Session

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