

Effective 7/1/2021

**Chapter 6
Utah Energy Act**

**Part 1
General Provisions**

79-6-101 Title.

This chapter is known as the "Utah Energy Act."

Renumbered and Amended by Chapter 280, 2021 General Session

79-6-102 Definitions.

As used in this chapter:

- (1) "Appointing authority" means:
 - (a) on and before June 30, 2029, the governor; and
 - (b) on and after July 1, 2029, the executive director.
- (2)
 - (a) On and before June 30, 2029, "energy advisor" means the governor's energy advisor appointed under Section 79-6-401.
 - (b) On and after July 1, 2029, "energy advisor" means the energy advisor appointed by the executive director under Section 79-6-401.
- (3) "Office" means the Office of Energy Development created in Section 79-6-401.
- (4) "State agency" means an executive branch:
 - (a) department;
 - (b) agency;
 - (c) board;
 - (d) commission;
 - (e) division; or
 - (f) state educational institution.

Renumbered and Amended by Chapter 280, 2021 General Session

79-6-106 Hydrogen advisory council.

- (1) The department shall create a hydrogen advisory council within the office that consists of seven to nine members appointed by the executive director, in consultation with the energy advisor.
The executive director shall appoint members with expertise in:
 - (a) hydrogen energy in general;
 - (b) hydrogen project facilities;
 - (c) technology suppliers;
 - (d) hydrogen producers or processors;
 - (e) renewable and fossil based power generation industries; and
 - (f) fossil fuel based hydrogen feedstock providers.
- (2)
 - (a) Except as required by Subsection (2)(b), a member shall serve a four-year term.

- (b) The executive director shall, at the time of appointment or reappointment, adjust the length of terms to ensure that the terms of council members are staggered so that approximately half of the hydrogen advisory council is appointed every two years.
 - (c) When a vacancy occurs in the membership for any reason, the replacement shall be appointed for the unexpired term.
- (3)
- (a) A majority of the members appointed under this section constitutes a quorum of the hydrogen advisory council.
 - (b) The hydrogen advisory council shall determine:
 - (i) the time and place of meetings; and
 - (ii) any other procedural matter not specified in this section.
- (4) A member may not receive compensation or benefits for the member's service, but may receive per diem and travel expenses in accordance with:
- (a) Section 63A-3-106;
 - (b) Section 63A-3-107; and
 - (c) rules made by the Division of Finance pursuant to Sections 63A-3-106 and 63A-3-107.
- (5) The office shall staff the hydrogen advisory council.
- (6) The hydrogen advisory council may:
- (a) develop hydrogen facts and figures that facilitate use of hydrogen fuel within the state;
 - (b) encourage cross-state cooperation with states that have hydrogen programs;
 - (c) work with state agencies, the private sector, and other stakeholders, such as environmental groups, to:
 - (i) recommend realistic goals for hydrogen development that can be executed within realistic time frames; and
 - (ii) educate, discuss, consult, and make recommendations in hydrogen related matters that benefit the state;
 - (d) promote hydrogen research at state institutions of higher education, as defined in Section 53B-3-102;
 - (e) make recommendations regarding how to qualify for federal funding of hydrogen projects, including hydrogen related projects for:
 - (i) the state;
 - (ii) a local government;
 - (iii) a privately commissioned project;
 - (iv) an educational project;
 - (v) scientific development; and
 - (vi) engineering and novel technologies;
 - (f) make recommendations related to the development of multiple feedstock or energy resources in the state such as wind, solar, hydroelectric, geothermal, coal, natural gas, oil, water, electrolysis, coal gasification, liquefaction, hydrogen storage, safety handling, compression, and transportation;
 - (g) make recommendations to establish statewide safety protocols for production, transportation, and handling of hydrogen for both residential and commercial applications;
 - (h) facilitate public events to raise the awareness of hydrogen and hydrogen related fuels within the state and how hydrogen can be advantageous to all forms of transportation, heat, and power generation;
 - (i) review and make recommendations regarding legislation; and
 - (j) make other recommendations to the energy advisor related to hydrogen development in the state.

Enacted by Chapter 233, 2023 General Session

Part 2 Energy Advisor

79-6-201 Advisor -- Duties.

- (1)
 - (a)
 - (i) On and before June 30, 2029, the governor shall appoint an energy advisor.
 - (ii) On and after July 1, 2029, the executive director shall appoint an energy advisor.
 - (b)
 - (i) The energy advisor appointed by the governor serves at the pleasure of the governor.
 - (ii) On and after July 1, 2029, the energy advisor serves at the pleasure of the executive director.
- (2) The energy advisor shall:
 - (a) advise the appointing authority on energy-related matters;
 - (b) annually review and propose updates to the state's energy policy, as contained in Section 79-6-301;
 - (c) promote as the appointing authority considers necessary:
 - (i) the development of cost-effective energy resources both renewable and nonrenewable; and
 - (ii) educational programs, including programs supporting conservation and energy efficiency measures;
 - (d) coordinate across state agencies to assure consistency with state energy policy, including:
 - (i) working with the State Energy Program to promote access to federal assistance for energy-related projects for state agencies and members of the public;
 - (ii) working with the Division of Emergency Management to assist the governor in carrying out the governor's energy emergency powers under Title 53, Chapter 2a, Part 10, Energy Emergency Powers of the Governor Act;
 - (iii) participating in the annual review of the energy emergency plan and the maintenance of the energy emergency plan and a current list of contact persons required by Section 53-2a-902; and
 - (iv) identifying and proposing measures necessary to facilitate low-income consumers' access to energy services;
 - (e) coordinate with the Division of Emergency Management ongoing activities designed to test an energy emergency plan to ensure coordination and information sharing among state agencies and political subdivisions in the state, public utilities and other energy suppliers, and other relevant public sector persons as required by Sections 53-2a-902, 53-2a-1004, 53-2a-1008, and 53-2a-1010;
 - (f) coordinate with requisite state agencies to study:
 - (i) the creation of a centralized state repository for energy-related information;
 - (ii) methods for streamlining state review and approval processes for energy-related projects; and
 - (iii) the development of multistate energy transmission and transportation infrastructure;
 - (g) coordinate energy-related regulatory processes within the state;

- (h) compile, and make available to the public, information about federal, state, and local approval requirements for energy-related projects;
 - (i) act as the state's advocate before federal and local authorities for energy-related infrastructure projects or coordinate with the appropriate state agency; and
 - (j) help promote the Division of Facilities Construction and Management's measures to improve energy efficiency in state buildings.
- (3) The energy advisor has standing to testify on behalf of the governor at the Public Service Commission created in Section 54-1-1.

Renumbered and Amended by Chapter 280, 2021 General Session

79-6-202 Agency cooperation.

A state agency shall provide the energy advisor with any energy-related information requested by the energy advisor if the energy advisor's request is consistent with other law.

Renumbered and Amended by Chapter 280, 2021 General Session

79-6-203 Reports.

- (1) The energy advisor shall report annually to:
- (a) the appointing authority; and
 - (b) the Natural Resources, Agriculture, and Environment Interim Committee.
- (2) The report required in Subsection (1) shall:
- (a) summarize the status and development of the state's energy resources;
 - (b) summarize the activities and accomplishments of the Office of Energy Development;
 - (c) address the energy advisor's activities under this part; and
 - (d) recommend any energy-related executive or legislative action the energy advisor considers beneficial to the state, including updates to the state energy policy under Section 79-6-301.

Renumbered and Amended by Chapter 280, 2021 General Session

Part 3
State Energy Policy

79-6-301 State energy policy.

- (1) It is the policy of the state that:
- (a) Utah shall have adequate, reliable, affordable, sustainable, and clean energy resources;
 - (b) Utah shall promote the development of:
 - (i) nonrenewable energy resources, including natural gas, coal, oil, oil shale, and oil sands;
 - (ii) renewable energy resources, including geothermal, solar, wind, biomass, biofuel, and hydroelectric;
 - (iii) nuclear power generation technologies certified for use by the United States Nuclear Regulatory Commission including molten salt reactors producing medical isotopes;
 - (iv) alternative transportation fuels and technologies;
 - (v) infrastructure to facilitate energy development, diversified modes of transportation, greater access to domestic and international markets for Utah's resources, and advanced transmission systems;

- (vi) energy storage, pumped storage, and other advanced energy systems, including hydrogen from all sources;
 - (vii) electricity systems that can be controlled at the request of grid operators to meet system load demands, to ensure an adequate supply of dispatchable energy generation resources;
 - (viii) electricity systems that are stable and capable of serving load without accelerating damage to customer equipment; and
 - (ix) increased refinery capacity;
 - (c) Utah shall promote the development of resources and infrastructure sufficient to meet the state's growing demand, while contributing to the regional and national energy supply, thus reducing dependence on international energy sources;
 - (d) Utah shall promote the development of resources, tools, and infrastructure to enhance the state's ability to:
 - (i) respond effectively to significant disruptions to the state's energy generation, energy delivery systems, or fuel supplies;
 - (ii) maintain adequate supply, including reserves of proven and cost-effective dispatchable electricity reserves to meet grid demand; and
 - (iii) ensure the state's energy independence by promoting the use of energy resources generated within the state;
 - (e) Utah shall allow market forces to drive prudent use of energy resources, although incentives and other methods may be used to ensure the state's optimal development and use of energy resources in the short- and long-term;
 - (f) Utah shall pursue energy conservation, energy efficiency, and environmental quality;
 - (g) Utah shall promote the development of a secure supply chain from resource extraction to energy production and consumption;
 - (h)
 - (i) state regulatory processes should be streamlined to balance economic costs with the level of review necessary to ensure protection of the state's various interests; and
 - (ii) where federal action is required, Utah will encourage expedited federal action and will collaborate with federal agencies to expedite review;
 - (i) Utah shall maintain an environment that provides for stable consumer prices that are as low as possible while providing producers and suppliers a fair return on investment, recognizing that:
 - (i) economic prosperity is linked to the availability, reliability, and affordability of consumer energy supplies; and
 - (ii) investment will occur only when adequate financial returns can be realized;
 - (j) Utah shall promote training and education programs focused on developing a comprehensive understanding of energy, including:
 - (i) programs addressing:
 - (A) energy conservation;
 - (B) energy efficiency;
 - (C) supply and demand; and
 - (D) energy related workforce development; and
 - (ii) energy education programs in grades kindergarten through grade 12; and
 - (k) Utah shall promote the use of clean energy sources by considering the emissions of an energy resource throughout the entire life cycle of the energy resource.
- (2) State agencies are encouraged to conduct agency activities consistent with Subsection (1).
- (3) A person may not file suit to challenge a state agency's action that is inconsistent with Subsection (1).

Amended by Chapter 186, 2023 General Session

Amended by Chapter 195, 2023 General Session

79-6-302 Legislative committee review.

The Public Utilities, Energy, and Technology Interim Committee shall review the state energy policy annually and propose any changes to the Legislature.

Amended by Chapter 68, 2022 General Session

79-6-303 Legislative findings -- Forced retirement of electrical generation facilities.

(1) As used in this section:

- (a) "Dispatchable" means available for use on demand and generally available to be delivered at a time and quantity of the operator's choosing.
- (b) "Electrical generation facility" means a facility that generates electricity for provision to customers.
- (c) "Forced retirement" means the closure of an electrical generation facility as a result of a federal regulation that either directly mandates the closure of an electrical generation facility or where the costs of compliance are so high as to effectively force the closure of an electrical generation facility.
- (d) "Qualified utility" means the same as that term is defined in Section 54-17-801.
- (e) "Reliable" means supporting a system generally able to provide a continuous supply of electricity at the proper voltage and frequency and the resiliency to withstand sudden or unexpected disturbances.
- (f) "Secure" means protected against disruption, tampering, and external interference.

(2) The Legislature finds that:

- (a) affordable, reliable, dispatchable, and secure energy resources are important to the health, safety, and welfare of the state's citizens;
- (b) the state has invested substantial resources in the development of affordable, reliable, dispatchable, and secure energy resources within the state;
- (c) the early retirement of an electrical generation facility that provides affordable, reliable, dispatchable, and secure energy is a threat to the health, safety, and welfare of the state's citizens;
- (d) the state's police powers, reserved to the state by the United States Constitution, provide the state with sovereign authority to make and enforce laws for the protection of the health, safety, and welfare of the state's citizens;
- (e) the state has a duty to defend the production and supply of affordable, reliable, dispatchable, and secure energy from external regulatory interference; and
- (f) the state's sovereign authority with respect to the retirement of an electrical generation facility for the protection of the health, safety, and welfare of the state's citizens is primary and takes precedence over any attempt from an external regulatory body to mandate, restrict, or influence the early retirement of an electrical generation facility in the state.

(3) A qualified utility that receives notice of any federal regulation that may result in the forced retirement of the qualified utility's electrical generation facility shall inform the Office of the Attorney General of the regulation within 30 days after the receipt of notice.

(4) After being informed as described in Subsection (3), the Office of the Attorney General may take any action necessary to defend the interest of the state with respect to electricity generation by the qualified utility, including filing an action in court or participating in administrative proceedings.

Enacted by Chapter 195, 2023 General Session

Part 4 Office of Energy Development

79-6-401 Office of Energy Development -- Creation -- Director -- Purpose -- Rulemaking regarding confidential information -- Fees -- Transition for employees.

- (1) There is created an Office of Energy Development in the Department of Natural Resources.
- (2)
 - (a) The energy advisor shall serve as the director of the office or, on or before June 30, 2029, appoint a director of the office.
 - (b) The director:
 - (i) shall, if the energy advisor appoints a director under Subsection (2)(a), report to the energy advisor; and
 - (ii) may appoint staff as funding within existing budgets allows.
 - (c) The office may consolidate energy staff and functions existing in the state energy program.
- (3) The purposes of the office are to:
 - (a) serve as the primary resource for advancing energy and mineral development in the state;
 - (b) implement:
 - (i) the state energy policy under Section 79-6-301; and
 - (ii) the governor's energy and mineral development goals and objectives;
 - (c) advance energy education, outreach, and research, including the creation of elementary, higher education, and technical college energy education programs;
 - (d) promote energy and mineral development workforce initiatives; and
 - (e) support collaborative research initiatives targeted at Utah-specific energy and mineral development.
- (4) By following the procedures and requirements of Title 63J, Chapter 5, Federal Funds Procedures Act, the office may:
 - (a) seek federal grants or loans;
 - (b) seek to participate in federal programs; and
 - (c) in accordance with applicable federal program guidelines, administer federally funded state energy programs.
- (5) The office shall perform the duties required by Sections 11-42a-106, 59-5-102, 59-7-614.7, 59-10-1029, 63C-26-202, Part 5, Alternative Energy Development Tax Credit Act, and Part 6, High Cost Infrastructure Development Tax Credit Act.
- (6)
 - (a) For purposes of administering this section, the office may make rules, by following Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to maintain as confidential, and not as a public record, information that the office receives from any source.
 - (b) The office shall maintain information the office receives from any source at the level of confidentiality assigned by the source.
- (7) The office may charge application, filing, and processing fees in amounts determined by the office in accordance with Section 63J-1-504 as dedicated credits for performing office duties described in this part.
- (8)

- (a) An employee of the office is an at-will employee.
 - (b) For an employee of the office on July 1, 2021, the employee shall have the same salary and benefit options the employee had when the office was part of the office of the governor.
- (9)
- (a) The office shall prepare a strategic energy plan to achieve the state's energy policy, including:
 - (i) technological and infrastructure innovation needed to meet future energy demand including:
 - (A) energy production technologies;
 - (B) battery and storage technologies;
 - (C) smart grid technologies;
 - (D) energy efficiency technologies; and
 - (E) any other developing energy technology, energy infrastructure planning, or investments that will assist the state in meeting energy demand;
 - (ii) the state's efficient utilization and development of:
 - (A) nonrenewable energy resources, including natural gas, coal, clean coal, hydrogen, oil, oil shale, and oil sands;
 - (B) renewable energy resources, including geothermal, solar, hydrogen, wind, biomass, biofuel, and hydroelectric;
 - (C) nuclear power; and
 - (D) earth minerals;
 - (iii) areas of energy-related academic research;
 - (iv) specific areas of workforce development necessary for an evolving energy industry;
 - (v) the development of partnerships with national laboratories; and
 - (vi) a proposed state budget for economic development and investment.
 - (b) In preparing the strategic energy plan, the office shall consult with stakeholders, including representatives from:
 - (i) energy companies in the state;
 - (ii) private and public institutions of higher education within the state conducting energy-related research; and
 - (iii) other state agencies.
 - (c) On or before the October 2023 interim meeting, the office shall report to the Public Utilities, Energy, and Technology Interim Committee and the Executive Appropriations Interim Committee describing:
 - (i) progress towards creation of the strategic energy plan; and
 - (ii) a proposed budget for the office to continue development of the strategic energy plan.

Amended by Chapter 196, 2023 General Session

79-6-402 In-state generator need -- Merchant electric transmission line.

- (1) As used in this section:
- (a) "Capacity allocation process" means the process outlined by the Federal Energy Regulatory Commission in its final policy statement dated January 17, 2013, "Allocation of Capacity on New Merchant Transmission Projects and New Cost-Based, Participant-Funded Transmission Projects, Priority Rights to New Participant-Funded Transmission," 142 F.E.R.C. P61,038 (2013).
 - (b) "Certificate of in-state need" means a certificate issued by the office in accordance with this section identifying an in-state generator that meets the requirements and qualifications of this section.

- (c) "Expression of need" means a document prepared and submitted to the office by an in-state merchant generator that describes or otherwise documents the transmission needs of the in-state merchant generator in conformance with the requirements of this section.
 - (d) "In-state merchant generator" means an electric power provider that generates power in Utah and does not provide service to retail customers within the boundaries of Utah.
 - (e) "Merchant electric transmission line" means a transmission line that does not provide electricity to retail customers within the boundaries of Utah.
 - (f) "Office" means the Office of Energy Development established in Section 79-6-401.
 - (g) "Open solicitation notice" means a document prepared and submitted to the office by a merchant electric transmission line regarding the commencement of the line's open solicitation in compliance with 142 F.E.R.C. P61,038 (2013).
- (2) As part of the capacity allocation process, a merchant electric transmission line shall file an open solicitation notice with the office containing a description of the merchant electric transmission line, including:
- (a) the proposed capacity;
 - (b) the location of potential interconnection for in-state merchant generators;
 - (c) the planned date for commencement of construction; and
 - (d) the planned commercial operations date.
- (3) Upon receipt of the open solicitation notice, the office shall:
- (a) publish the notice on the Utah Public Notice Website created under Section 63A-16-601;
 - (b) include in the notice contact information; and
 - (c) provide the deadline date for submission of an expression of need.
- (4)
- (a) In response to the open solicitation notice published by the office, and no later than 30 days after publication of the notice, an in-state merchant generator may submit an expression of need to the office.
 - (b) An expression of need submitted under Subsection (4)(a) shall include:
 - (i) a description of the in-state merchant generator; and
 - (ii) a schedule of transmission capacity requirement provided in megawatts, by point of receipt and point of delivery and by operating year.
- (5) No later than 60 days after notice is published under Subsection (3), the office shall prepare a certificate of in-state need identifying the in-state merchant generators.
- (6) Within five days of preparing the certificate of in-state need, the office shall:
- (a) publish the certificate on the Utah Public Notice Website created under Section 63A-16-601; and
 - (b) provide the certificate to the merchant electric transmission line for consideration in the capacity allocation process.
- (7) The merchant electric transmission line shall:
- (a) provide the Federal Energy Regulatory Commission with a copy of the certificate of in-state need; and
 - (b) certify that the certificate is being provided to the Federal Energy Regulatory Commission in accordance with the requirements of this section, including a citation to this section.
- (8) At the conclusion of the capacity allocation process, and unless prohibited by a contractual obligation of confidentiality, the merchant electric transmission line shall report to the office whether a merchant in-state generator reflected on the certificate of in-state need has entered into a transmission service agreement with the merchant electric transmission line.
- (9) This section may not be interpreted to:

- (a) create an obligation of a merchant electric transmission line to pay for, or construct any portion of, the transmission line on behalf of an in-state merchant generator; or
 - (b) preempt, supersede, or otherwise conflict with Federal Energy Regulatory Commission rules and regulations applicable to a commercial transmission agreement, including agreements, or terms of agreements, as to cost, terms, transmission capacity, or key rates.
- (10) Subsections (2) through (9) do not apply to a project entity as defined in Section 11-13-103.

Amended by Chapter 84, 2021 General Session

Renumbered and Amended by Chapter 280, 2021 General Session

Amended by Chapter 345, 2021 General Session

79-6-403 Utah Energy Research Grant Program.

- (1)
- (a) There is created within the office the Utah Energy Research Grant Program.
 - (b) The purpose of the program is to encourage energy-related research within the state by providing matching grants to applicants that have received federal or private grants for specific ongoing energy-related research projects.
- (2)
- (a) An applicant that submits a proposal for a grant to the office shall include details in the proposal regarding:
 - (i) the specific ongoing energy-related research project;
 - (ii) information about previously awarded federal and private grants for the specific ongoing energy-related research project, including:
 - (A) the amount of the previously awarded federal or private grant; and
 - (B) the requirements to qualify for the previously awarded federal or private grant; and
 - (iii) other information the office determines necessary to evaluate the proposal.
 - (b) When evaluating a proposal for a grant, the office shall consider:
 - (i) the grant amount requested, which may not exceed the amount of federal or private grants the applicant has been awarded;
 - (ii) the extent to which the proposal advances the goals of the state energy policy and strategic energy plan;
 - (iii) the extent to which any additional funding sources or existing or planned partnerships may benefit the proposal; and
 - (iv) the viability of the proposal.
- (3) Subject to this Subsection (3), the office may, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, make rules to establish:
- (a) eligibility criteria for a grant;
 - (b) the form and process for submitting a proposal to the office for a grant;
 - (c) the process and criteria for determining the priority of applications received;
 - (d) the formula and method for determining a grant amount; and
 - (e) reporting requirements for a grant recipient.
- (4) On or before October 31 of each year, the office shall provide a written report to the Public Utilities, Energy, and Technology Interim Committee regarding:
- (a) the number of grants and grant amounts awarded under the program;
 - (b) data gathered under the program; and
 - (c) the impact of the program on encouraging energy-related research within the state.

Enacted by Chapter 196, 2023 General Session

Part 5

Alternative Energy Development Tax Credit Act

79-6-501 Title.

This part is known as the "Alternative Energy Development Tax Credit Act."

Renumbered and Amended by Chapter 280, 2021 General Session

79-6-502 Definitions.

As used in this part:

- (1) "Alternative energy" means the same as that term is defined in Section 59-12-102.
- (2)
 - (a) "Alternative energy entity" means a person that:
 - (i) conducts business within the state; and
 - (ii) enters into an agreement with the office that qualifies the person to receive a tax credit.
 - (b) "Alternative energy entity" includes a pass-through entity taxpayer, as defined in Section 59-10-1402, of a person described in Subsection (2)(a).
- (3) "Alternative energy project" means a project produced by an alternative energy entity if that project involves:
 - (a) a new or expanding operation in the state; and
 - (b)
 - (i) utility-scale alternative energy generation; or
 - (ii) the extraction of alternative fuels.
- (4) "New incremental job within the state" means, with respect to an alternative energy entity, an employment position that:
 - (a) did not exist within the state before:
 - (i) the alternative energy entity entered into an agreement with the office in accordance with Section 79-6-503; and
 - (ii) the alternative energy project began;
 - (b) is not shifted from one location in the state to another location in the state; and
 - (c) is established to the satisfaction of the office, including by amounts paid or withheld by the alternative energy entity under Title 59, Chapter 10, Individual Income Tax Act.
- (5) "New state revenues" means an increased amount of tax revenues generated as a result of an alternative energy project by an alternative energy entity or a new incremental job within the state under the following:
 - (a) Title 59, Chapter 7, Corporate Franchise and Income Taxes;
 - (b) Title 59, Chapter 10, Individual Income Tax Act; and
 - (c) Title 59, Chapter 12, Sales and Use Tax Act.
- (6) "Office" means the Office of Energy Development created in Section 79-6-401.
- (7) "Tax credit" means a tax credit under Section 59-7-614.7 or 59-10-1029.
- (8) "Tax credit applicant" means an alternative energy entity that applies to the office to receive a tax credit certificate under this part.
- (9) "Tax credit certificate" means a certificate issued by the office that:
 - (a) lists the name of the tax credit certificate recipient;
 - (b) lists the tax credit certificate recipient's taxpayer identification number;

- (c) lists the amount of the tax credit certificate recipient's tax credits authorized under this part for a taxable year; and
 - (d) includes other information as determined by the office.
- (10) "Tax credit certificate recipient" means an alternative energy entity that receives a tax credit certificate for a tax credit in accordance with this part.

Renumbered and Amended by Chapter 280, 2021 General Session

79-6-503 Tax credits.

- (1)
- (a) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the office shall make rules establishing standards an alternative energy entity shall meet to qualify for a tax credit.
 - (b) Before the office enters into an agreement described in Subsection (2) with an alternative energy entity, the office, in consultation with other state agencies as necessary, shall certify:
 - (i) that the alternative energy entity plans to produce in the state at least:
 - (A) two megawatts of electricity;
 - (B) 1,000 barrels per day if the alternative energy project is a crude oil equivalent production;or
 - (C) 250 barrels per day if the alternative energy project is a biomass energy fuel production;
 - (ii) that the alternative energy project will generate new state revenues;
 - (iii) the economic life of the alternative energy project produced by the alternative energy entity;
 - (iv) that the alternative energy entity meets the requirements of Section 79-6-504; and
 - (v) that the alternative energy entity has received a certificate of existence from the Division of Corporations and Commercial Code.
- (2) If an alternative energy entity meets the requirements of this part to receive a tax credit, the office shall enter into an agreement with the alternative energy entity to authorize the tax credit in accordance with Subsection (3).
- (3)
- (a) Subject to Subsection (3)(b), if the office expects that the time from the commencement of construction until the end of the economic life of the alternative energy project is 20 years or more:
 - (i) the office shall grant a tax credit for the lesser of:
 - (A) the economic life of the alternative energy project; or
 - (B) 20 years; and
 - (ii) the tax credit is equal to 75% of new state revenues generated by the alternative energy project.
 - (b) For a taxable year, a tax credit under this section may not exceed the new state revenues generated by an alternative energy project during that taxable year.
- (4) An alternative energy entity that seeks to receive a tax credit or has entered into an agreement described in Subsection (2) with the office shall:
- (a) annually file a report with the office showing the new state revenues generated by the alternative energy project during the taxable year for which the alternative energy entity seeks to receive a tax credit under Section 59-7-614.7 or 59-10-1029;
 - (b) subject to Subsection (5), annually file a report with the office prepared by an independent certified public accountant verifying the new state revenues described in Subsection (4)(a);
 - (c) subject to Subsection (5), file a report with the office at least every four years prepared by an independent auditor auditing the new state revenues described in Subsection (4)(a);

- (d) provide the office with information required by the office to certify the economic life of the alternative energy project produced by the alternative energy entity, which may include a power purchase agreement, a lease, or a permit; and
 - (e) retain records supporting a claim for a tax credit for at least four years after the alternative energy entity claims a tax credit under Section 59-7-614.7 or 59-10-1029.
- (5) An alternative energy entity for which a report is prepared under Subsection (4)(b) or (c) shall pay the costs of preparing the report.
- (6) The office shall annually certify the new state revenues generated by an alternative energy project for a taxable year for which an alternative energy entity seeks to receive a tax credit under Section 59-7-614.7 or 59-10-1029.

Amended by Chapter 64, 2021 General Session

Renumbered and Amended by Chapter 280, 2021 General Session

79-6-504 Qualifications for tax credit -- Procedure.

- (1) The office shall certify an alternative energy entity's eligibility for a tax credit as provided in this section.
- (2) A tax credit applicant shall provide the office with:
- (a) an application for a tax credit certificate;
 - (b) documentation that the tax credit applicant meets the standards and requirements described in Section 79-6-503 to the satisfaction of the office for the taxable year for which the tax credit applicant seeks to claim a tax credit; and
 - (c) documentation that expressly directs and authorizes the State Tax Commission to disclose to the office the tax credit applicant's returns and other information concerning the tax credit applicant that would otherwise be subject to confidentiality under Section 59-1-403 or Section 6103, Internal Revenue Code.
- (3)
- (a) The office shall submit the documentation described in Subsection (2)(c) to the State Tax Commission.
 - (b) Upon receipt of the documentation described in Subsection (2)(c), the State Tax Commission shall provide the office with the documentation described in Subsection (2)(c) requested by the office that the tax credit applicant directed and authorized the State Tax Commission to provide to the office.
- (4) If, after the office reviews the documentation described in Subsections (2) and (3), the office determines that the documentation supporting the tax credit applicant's claim for a tax credit is not substantially accurate, the office shall:
- (a) deny the tax credit; or
 - (b) inform the tax credit applicant that the documentation supporting the tax credit applicant's claim for a tax credit was inadequate and ask the tax credit applicant to submit new documentation.
- (5) If, after the office reviews the documentation described in Subsections (2) and (3), the office determines that the documentation supporting the tax credit applicant's claim for a tax credit is substantially accurate, the office shall, on the basis of that documentation:
- (a) enter into the agreement described in Section 79-6-503;
 - (b) issue a tax credit certificate to the tax credit applicant; and
 - (c) provide a duplicate copy of the tax credit certificate described in Subsection (5)(b) to the State Tax Commission.

- (6) An alternative energy entity may not claim a tax credit under this part unless the alternative energy entity is a tax credit certificate recipient.
- (7) A tax credit certificate recipient that claims a tax credit shall retain the tax credit certificate in accordance with Subsection 79-6-503(4).

Renumbered and Amended by Chapter 280, 2021 General Session

79-6-505 Report to the Legislature.

The office shall annually provide an electronic report to the Public Utilities, Energy, and Technology Interim Committee describing:

- (1) the office's success in attracting alternative energy projects to the state and the resulting increase in new state revenues under this part;
- (2) the amount of tax credits the office has granted or will grant and the time period during which the tax credits have been or will be granted; and
- (3) the economic impact on the state by comparing new state revenues to tax credits that have been or will be granted under this part.

Amended by Chapter 68, 2022 General Session

Part 6
High Cost Infrastructure Development Tax Credit Act

79-6-601 Title.

This part is known as the "High Cost Infrastructure Development Tax Credit Act."

Renumbered and Amended by Chapter 280, 2021 General Session

79-6-602 Definitions.

As used in this part:

- (1) "Applicant" means a person that conducts business in the state and that applies for a tax credit under this part.
- (2) "Energy delivery project" means a project that is designed to:
 - (a) increase the capacity for the delivery of energy to a user of energy inside or outside the state; or
 - (b) increase the capability of an existing energy delivery system or related facility to deliver energy to a user of energy inside or outside the state.
- (3) "Fuel standard compliance project" means a project designed to retrofit a fuel refinery in order to make the refinery capable of producing fuel that complies with the United States Environmental Protection Agency's Tier 3 gasoline sulfur standard described in 40 C.F.R. Sec. 79.54.
- (4) "High cost infrastructure project" means a project, including an energy delivery project or a fuel standard compliance project:
 - (a)
 - (i) that expands or creates new industrial, mining, manufacturing, or agriculture activity in the state, not including a retail business;

- (ii) that involves new investment of at least \$50,000,000 in an existing industrial, mining, manufacturing, or agriculture entity, by the entity; or
- (iii) for the construction of a plant or other facility for the storage or production of fuel used for transportation, electricity generation, or industrial use;
- (b) that requires or is directly facilitated by infrastructure construction; and
- (c) for which the cost of infrastructure construction to the entity creating the project is greater than:
 - (i) 10% of the total cost of the project; or
 - (ii) \$10,000,000.
- (5) "Infrastructure" means:
 - (a) an energy delivery project;
 - (b) a railroad as defined in Section 54-2-1;
 - (c) a fuel standard compliance project;
 - (d) a road improvement project;
 - (e) a water self-supply project;
 - (f) a water removal system project;
 - (g) a solution-mined subsurface salt cavern;
 - (h) a project that is designed to:
 - (i) increase the capacity for water delivery to a water user in the state; or
 - (ii) increase the capability of an existing water delivery system or related facility to deliver water to a water user in the state; or
 - (i) an underground mine infrastructure project.
- (6)
 - (a) "Infrastructure cost-burdened entity" means an applicant that enters into an agreement with the office that qualifies the applicant to receive a tax credit as provided in this part.
 - (b) "Infrastructure cost-burdened entity" includes a pass-through entity taxpayer, as defined in Section 59-10-1402, of a person described in Subsection (6)(a).
- (7) "Infrastructure-related revenue" means an amount of tax revenue, for an entity creating a high cost infrastructure project, in a taxable year, that is directly attributable to a high cost infrastructure project, under:
 - (a) Title 59, Chapter 5, Part 1, Oil and Gas Severance Tax;
 - (b) Title 59, Chapter 5, Part 2, Mining Severance Tax;
 - (c) Title 59, Chapter 7, Corporate Franchise and Income Taxes;
 - (d) Title 59, Chapter 10, Individual Income Tax Act; and
 - (e) Title 59, Chapter 12, Sales and Use Tax Act.
- (8) "Office" means the Office of Energy Development created in Section 79-6-401.
- (9) "Tax credit" means a tax credit under Section 59-7-619 or 59-10-1034.
- (10) "Tax credit certificate" means a certificate issued by the office to an infrastructure cost-burdened entity that:
 - (a) lists the name of the infrastructure cost-burdened entity;
 - (b) lists the infrastructure cost-burdened entity's taxpayer identification number;
 - (c) lists, for a taxable year, the amount of the tax credit authorized for the infrastructure cost-burdened entity under this part; and
 - (d) includes other information as determined by the office.
- (11)
 - (a) "Underground mine infrastructure project" means a project that:
 - (i) is designed to create permanent underground infrastructure to facilitate underground mining operations; and

- (ii) services multiple levels or areas of an underground mine or multiple underground mines.
- (b) "Underground mine infrastructure project" includes:
 - (i) an underground access or a haulage road, entry, ramp, or decline;
 - (ii) a vertical or incline mine shaft;
 - (iii) a ventilation shaft or an air course; or
 - (iv) a conveyor or a truck haulageway.

Amended by Chapter 473, 2023 General Session

79-6-603 Tax credit -- Amount -- Eligibility -- Reporting.

- (1)
 - (a) Before the office enters into an agreement described in Subsection (3) with an applicant regarding a project, the office, in consultation with the Utah Energy Infrastructure Board created in Section 79-6-902, and other state agencies as necessary, shall, in accordance with the procedures described in Section 79-6-604, certify:
 - (i) that the project meets the definition of a high cost infrastructure project under this part;
 - (ii) that the high cost infrastructure project will generate infrastructure-related revenue;
 - (iii) the economic life of the high cost infrastructure project; and
 - (iv) that the applicant has received a certificate of existence from the Division of Corporations and Commercial Code.
 - (b) For purposes of determining whether a project meets the definition of a high cost infrastructure project, the office shall consider a project to be a new project if the project began no earlier than the taxable year before the year in which the applicant applies for a tax credit.
- (2)
 - (a) Before the office enters into an agreement described in Subsection (3) with an applicant regarding a project, the Utah Energy Infrastructure Board shall evaluate the project's net benefit to the state, including:
 - (i) whether the project is likely to increase the property tax revenue for the municipality or county where the project will be located;
 - (ii) whether the project would contribute to the economy of the state and the municipality, tribe, or county where the project will be located;
 - (iii) whether the project would provide new infrastructure for an area where the type of infrastructure the project would create is underdeveloped;
 - (iv) whether the project is supported by a business case for providing the revenue necessary to finance the construction and operation of the project;
 - (v) whether the project would have a positive environmental impact on the state;
 - (vi) whether the project promotes responsible energy development;
 - (vii) whether the project would upgrade or improve an existing entity in order to ensure the entity's continued operation and economic viability;
 - (viii) whether the project is less likely to be completed without a tax credit issued to the applicant under this part; and
 - (ix) other relevant factors that the board specifies in the board's evaluation.
 - (b) Before the office enters into an agreement described in Subsection (3) with an applicant regarding an energy delivery project, in addition to the criteria described in Subsection (2)(a) the Utah Energy Infrastructure Board shall determine that the project:
 - (i) is strategically situated to maximize connections to an energy source project located in the state that is:

- (A) existing;
- (B) under construction;
- (C) planned; or
- (D) foreseeable;
- (ii) is supported by a project plan related to:
 - (A) engineering;
 - (B) environmental issues;
 - (C) energy production;
 - (D) load or other capacity; and
 - (E) any other issue related to the building and operation of energy delivery infrastructure; and
- (iii) complies with the regulations of the following regarding the building of energy delivery infrastructure:
 - (A) the Federal Energy Regulatory Commission;
 - (B) the North American Electric Reliability Council; and
 - (C) the Public Service Commission of Utah.
- (c) The Utah Energy Infrastructure Board may recommend that the office deny an applicant a tax credit if, as determined by the Utah Energy Infrastructure Board:
 - (i) the project does not sufficiently benefit the state based on the criteria described in Subsection (2)(a); or
 - (ii) for an energy delivery project, the project does not satisfy the conditions described in Subsection (2)(b).
- (3) Subject to the procedures described in Section 79-6-604, if an applicant meets the requirements of Subsection (1) to receive a tax credit, and the applicant's project receives a favorable recommendation from the Utah Energy Infrastructure Board under Subsection (2), the office shall enter into an agreement with the applicant to authorize the tax credit in accordance with this part.
- (4) The office shall grant a tax credit to an infrastructure cost-burdened entity, for a high cost infrastructure project, under an agreement described in Subsection (3):
 - (a) for the lesser of:
 - (i) the economic life of the high cost infrastructure project;
 - (ii) 20 years; or
 - (iii) a time period, the first taxable year of which is the taxable year when the construction of the high cost infrastructure project begins and the last taxable year of which is the taxable year in which the infrastructure cost-burdened entity has recovered, through the tax credit, an amount equal to:
 - (A) 50% of the cost of the infrastructure construction associated with the high cost infrastructure project; or
 - (B) if the high cost infrastructure project is a fuel standard compliance project, 30% of the cost of the infrastructure construction associated with the high cost infrastructure project;
 - (b) except as provided in Subsections (4)(a) and (d), in a total amount equal to 30% of the high cost infrastructure project's total infrastructure-related revenue over the time period described in Subsection (4)(a);
 - (c) for a taxable year, in an amount that does not exceed the high cost infrastructure project's infrastructure-related revenue during that taxable year; and
 - (d) if the high cost infrastructure project is a fuel standard compliance project, in a total amount that is:
 - (i) determined by the Utah Energy Infrastructure Board, based on:

- (A) the applicant's likelihood of completing the high cost infrastructure project without a tax credit; and
 - (B) how soon the applicant plans to complete the high cost infrastructure project; and
 - (ii) equal to or less than 30% of the high cost infrastructure project's total infrastructure-related revenue over the time period described in Subsection (4)(a).
- (5) An infrastructure cost-burdened entity shall, for each taxable year:
- (a) file a report with the office showing the high cost infrastructure project's infrastructure-related revenue during the taxable year;
 - (b) subject to Subsection (7), file a report with the office that is prepared by an independent certified public accountant that verifies the infrastructure-related revenue described in Subsection (5)(a); and
 - (c) provide the office with information required by the office to certify the economic life of the high cost infrastructure project.
- (6) An infrastructure cost-burdened entity shall retain records supporting a claim for a tax credit for the same period of time during which a person is required to keep books and records under Section 59-1-1406.
- (7) An infrastructure cost-burdened entity for which a report is prepared under Subsection (5)(b) shall pay the costs of preparing the report.
- (8) The office shall certify, for each taxable year, the infrastructure-related revenue generated by an infrastructure cost-burdened entity.

Amended by Chapter 473, 2023 General Session

79-6-604 Tax credit -- Application procedure.

- (1) An applicant shall provide the office with:
- (a) an application for a tax credit certificate;
 - (b) documentation that the applicant meets the requirements described in Subsection 79-6-603(1), to the satisfaction of the office, for the taxable year for which the applicant seeks to claim a tax credit; and
 - (c) documentation that expressly directs and authorizes the State Tax Commission to disclose to the office the applicant's returns and other information concerning the applicant that would otherwise be subject to confidentiality under Section 59-1-403 or Section 6103, Internal Revenue Code.
- (2)
- (a) The office shall, for an applicant, submit the documentation described in Subsection (1)(c) to the State Tax Commission.
 - (b) Upon receipt of the documentation described in Subsection (1)(c), the State Tax Commission shall provide the office with the documentation described in Subsection (1)(c).
- (3) If, after the office reviews the documentation from the State Tax Commission under Subsection (2)(b) and the information the applicant submits to the office under Section 79-6-603, the office, in consultation with the Utah Energy Infrastructure Board created in Section 79-6-902, determines that the applicant is not eligible for the tax credit under Section 79-6-603, or that the applicant's documentation is inadequate, the office shall:
- (a) deny the tax credit; or
 - (b) inform the applicant that the documentation supporting the applicant's claim for a tax credit was inadequate and request that the applicant supplement the applicant's documentation.
- (4) Except as provided in Subsection (5), if, after the office reviews the documentation described in Subsection (2)(b) and the information described in Subsection 79-6-603(6), the office, in

consultation with the Utah Energy Infrastructure Board created in Section 79-6-902, determines that the documentation supporting an applicant's claim for a tax credit adequately demonstrates that the applicant is eligible for the tax credit under Section 79-6-603, the office shall, on the basis of the documentation:

- (a) enter, with the applicant, into the agreement described in Subsection 79-6-603(3);
 - (b) issue a tax credit certificate to the applicant; and
 - (c) provide a duplicate copy of the tax credit certificate described in Subsection (4)(b) to the State Tax Commission.
- (5) The office may deny an applicant a tax credit based on the recommendation of the Utah Energy Infrastructure Board, as provided in Subsection 79-6-603(2).
 - (6) An infrastructure cost-burdened entity may not claim a tax credit under Section 59-7-619 or 59-10-1034 unless the infrastructure cost-burdened entity receives a tax credit certificate from the office.
 - (7) An infrastructure cost-burdened entity that claims a tax credit shall retain the tax credit certificate in accordance with Subsection 79-6-603(7).
 - (8) Except for the information that is necessary for the office to disclose in order to make the report described in Section 79-6-605, the office shall treat a document an applicant or infrastructure cost-burdened entity provides to the office as a protected record under Section 63G-2-305.

Amended by Chapter 44, 2022 General Session

79-6-605 Report to the Legislature.

The office shall report annually to the Public Utilities, Energy, and Technology Interim Committee describing:

- (1) the office's success in attracting high cost infrastructure projects to the state and the resulting increase in infrastructure-related revenue under this part;
- (2) the amount of tax credits the office has granted or will grant and the time period during which the tax credits have been or will be granted; and
- (3) the economic impact on the state by comparing infrastructure-related revenue to tax credits that have been or will be granted under this part.

Amended by Chapter 68, 2022 General Session

79-6-606 Administrative rules.

The office may establish, by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, requirements and procedures for the implementation of this part.

Renumbered and Amended by Chapter 280, 2021 General Session

Part 7

Refiner Gasoline Sulfur Standard Sales and Use Tax Exemption Reporting

79-6-701 Definitions.

As used in this part:

- (1) "Blending stock," "blendstock," or "component" means any liquid compound that is blended with other liquid compounds to produce gasoline.

- (2) "Refiner" means any person who owns, leases, operates, controls, or supervises a refinery.
- (3) "Refiner tax exemption certification" means a certification issued by the office in accordance with Section 79-6-702.
- (4) "Refinery" means a facility where gasoline or diesel fuel is produced, including a facility at which blendstocks are combined to produce gasoline or diesel fuel, or at which blendstock is added to gasoline or diesel fuel.

Renumbered and Amended by Chapter 280, 2021 General Session

79-6-702 Refiner gasoline standard reporting -- Office of Energy Development certification of sales and use tax exemption eligibility.

- (1)
 - (a) A refiner that seeks to be eligible for a sales and use tax exemption under Subsection 59-12-104(86) on or after July 1, 2021, shall annually report to the office whether the refiner's facility that is located within the state:
 - (i) had an average gasoline sulfur level of 10 parts per million (ppm) or less using the formulas prescribed in 40 C.F.R. Sec. 80.1603, excluding the offset for credit use and transfer as prescribed in 40 C.F.R. Sec. 80.1616, during the previous calendar year; or
 - (ii) for an annual report covering a period before January 1, 2023, if a refiner's facility did not have an average gasoline sulfur level described in Subsection (1)(a)(i) during the previous calendar year, the progress the refiner made during the previous calendar year toward complying with the average gasoline sulfur level described in Subsection (1)(a)(i).
 - (b) Fuels for which a final destination outside Utah can be demonstrated or that are not subject to the standards and requirements of 40 C.F.R. Sec. 80.1603 as specified in 40 C.F.R. Sec. 80.1601 are not subject to the reporting provisions under Subsection (1)(a).
- (2) The office shall issue a refiner tax exemption certification to a refiner on a form prescribed by the State Tax Commission:
 - (a) beginning July 1, 2021, and ending December 31, 2022, if:
 - (i) the refiner's refinery that is located within the state had an average gasoline sulfur level described in Subsection (1)(a)(i) during the previous calendar year; or
 - (ii)
 - (A) on or before July 1, 2021, the refiner certifies in writing to the office that the refiner's refinery that is located within the state will have an average gasoline sulfur level described in Subsection (1)(a)(i) after December 31, 2024; and
 - (B) the office determines that the refiner made satisfactory progress during the previous calendar year toward satisfying the refiner's certification described in Subsection (2)(a)(ii)(A); or
 - (b) after December 31, 2022, if the refiner's refinery that is located within the state had an average gasoline sulfur level described in Subsection (1)(a)(i) during the previous calendar year.
- (3)
 - (a) Within 30 days after the day on which the office receives a complete annual report described in Subsection (1)(a), the office shall:
 - (i) issue a refiner tax exemption certification to the refiner; or
 - (ii) notify the refiner in writing that the office has determined the refiner does not qualify for a refiner tax exemption certification and the basis for the office's determination.
 - (b) A refiner tax exemption certification is valid for one year after the day on which the office issues the refiner tax exemption certification.

- (4) The office:
- (a) shall accept a copy of a report submitted by a refiner to the Environmental Protection Agency under 40 C.F.R. Sec. 80.1652 as sufficient evidence of the refiner's average gasoline sulfur level; or
 - (b) may establish another reporting mechanism through rules made under Subsection (5).
- (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the office may make rules to implement this section.

Renumbered and Amended by Chapter 280, 2021 General Session

Part 9

Utah Energy Infrastructure Board Act

79-6-901 Definitions.

As used in this part:

- (1) "Application" means an application for a tax credit under Title 79, Chapter 6, Part 6, High Cost Infrastructure Development Tax Credit Act.
- (2) "Board" means the Utah Energy Infrastructure Board created in Section 79-6-902.
- (3) "Electric interlocal entity" means the same as that term is defined in Section 11-13-103.
- (4) "Energy advisor" means the energy advisor appointed under Section 79-6-201.
- (5) "Fuel standard compliance project" means the same as that term is defined in Section 79-6-602.
- (6) "Office" means the Office of Energy Development created in Section 79-6-401.
- (7) "Tax credit" means the same as that term is defined in Section 79-6-602.

Renumbered and Amended by Chapter 44, 2022 General Session

79-6-902 Utah Energy Infrastructure Board.

- (1) There is created within the office the Utah Energy Infrastructure Board that consists of nine members as follows:
- (a) members appointed by the governor:
 - (i) the energy advisor or the director of the Office of Energy Development, who shall serve as chair of the board;
 - (ii) one member from the Governor's Office of Economic Opportunity;
 - (iii) one member from a public utility or electric interlocal entity that operates electric transmission facilities within the state;
 - (iv) two members representing the economic development interests of rural communities as follows:
 - (A) one member currently serving as county commissioner of a county of the third, fourth, fifth, or sixth class, as described in Section 17-50-501; and
 - (B) one member of a rural community with work experience in the energy industry;
 - (v) two members of the general public with relevant industry or community experience; and
 - (vi) one member of the general public who has experience with public finance and bonding; and
 - (b) the director of the School and Institutional Trust Lands Administration created in Section 53C-1-201.
- (2)

- (a) The term of an appointed board member is four years.
 - (b) Notwithstanding Subsection (2)(a), the governor shall, at the time of appointment or reappointment, adjust the length of terms to ensure that the terms of board members are staggered so that approximately half of the board is appointed every two years.
 - (c) The governor may remove a member of the board for cause.
 - (d) The governor shall fill a vacancy in the board in the same manner under this section as the appointment of the member whose vacancy is being filled.
 - (e) An individual appointed to fill a vacancy shall serve the remaining unexpired term of the member whose vacancy the individual is filling.
 - (f) A board member shall serve until a successor is appointed and qualified.
- (3)
- (a) Five members of the board constitute a quorum for conducting board business.
 - (b) A majority vote of the quorum present is required for an action to be taken by the board.
- (4) The board shall meet as needed to review an application.
- (5) A member may not receive compensation or benefits for the member's service, but may receive per diem and travel expenses in accordance with:
- (a) Section 63A-3-106;
 - (b) Section 63A-3-107; and
 - (c) rules made by the Division of Finance pursuant to Sections 63A-3-106 and 63A-3-107.

Renumbered and Amended by Chapter 44, 2022 General Session

79-6-903 Powers and duties of the board -- Oversight -- Staff support.

- (1) Subject to the provisions of this part and in accordance with Title 79, Chapter 6, Part 6, High Cost Infrastructure Development Tax Credit Act, the board shall:
- (a) evaluate each application using the criteria described in Subsections 79-6-603(1) and (2);
 - (b) make recommendations to the office regarding each application; and
 - (c) for an application related to a fuel standard compliance project, determine the amount of the authorized tax credit using the criteria described in Subsection 79-6-603(4).
- (2) The office shall:
- (a) oversee the board's performance;
 - (b) provide the board office space, furnishings, and supplies; and
 - (c) provide the board staff support.
- (3) With the consent of the attorney general, the office may retain legal counsel to advise the board on matters relating to the board's operations.

Enacted by Chapter 44, 2022 General Session