

30 (a) acquiring, improving, or extending any one or more improvements, facilities, or
31 property that the local political subdivision is authorized by law to acquire, improve, or extend;

32 (b) acquiring, or acquiring an interest in, any one or more or any combination of the
33 following types of improvements, facilities, or property to be owned by the local political
34 subdivision, either alone or jointly with one or more other local political subdivisions, or for
35 the improvement or extension of any of those wholly or jointly owned improvements, facilities,
36 or properties:

37 (i) public buildings of every nature, including without limitation, offices, courthouses,
38 jails, fire, police and sheriff's stations, detention homes, and any other buildings to
39 accommodate or house lawful activities of a local political subdivision;

40 (ii) waterworks, irrigation systems, water systems, dams, reservoirs, water treatment
41 plants, and any other improvements, facilities, or property used in connection with the
42 acquisition, storage, transportation, and supplying of water for domestic, industrial, irrigation,
43 recreational, and other purposes and preventing pollution of water;

44 (iii) sewer systems, sewage treatment plants, incinerators, and other improvements,
45 facilities, or property used in connection with the collection, treatment, and disposal of sewage,
46 garbage, or other refuse;

47 (iv) drainage and flood control systems, storm sewers, and any other improvements,
48 facilities, or property used in connection with the collection, transportation, or disposal of
49 water;

50 (v) recreational facilities of every kind, including without limitation, athletic and play
51 facilities, playgrounds, athletic fields, gymnasiums, public baths, swimming pools, camps,
52 parks, picnic grounds, fairgrounds, golf courses, zoos, boating facilities, tennis courts,
53 auditoriums, stadiums, arenas, and theaters;

54 (vi) convention centers, sports arenas, auditoriums, theaters, and other facilities for the
55 holding of public assemblies, conventions, and other meetings;

56 (vii) roads, bridges, viaducts, tunnels, sidewalks, curbs, gutters, and parking buildings,
57 lots, and facilities;

- 58 (viii) airports, landing fields, landing strips, and air navigation facilities;
- 59 (ix) educational facilities, including without limitation, schools, gymnasiums,
- 60 auditoriums, theaters, museums, art galleries, libraries, stadiums, arenas, and fairgrounds;
- 61 (x) hospitals, convalescent homes, and homes for the aged or indigent; and
- 62 (xi) electric light works, electric generating systems, and any other improvements,
- 63 facilities, or property used in connection with the generation and acquisition of electricity for
- 64 these local political subdivisions and transmission facilities and substations if they do not
- 65 duplicate transmission facilities and substations of other entities operating in the state prepared
- 66 to provide the proposed service unless these transmission facilities and substations proposed to
- 67 be constructed will be more economical to these local political subdivisions; or
- 68 (c) new construction, renovation, or improvement to a state highway within the
- 69 boundaries of the local political subdivision or an environmental study for a state highway
- 70 within the boundaries of the local political subdivision.

71 (2) Except as provided in Subsection (1)(c), any improvement, facility, or property

72 under Subsection (1) need not lie within the limits of the local political subdivision.

73 (3) A cost under Subsection (1) may include:

- 74 (a) the cost of equipment and furnishings for such improvements, facilities, or
- 75 property;
- 76 (b) all costs incident to the authorization and issuance of bonds, including engineering,
- 77 legal, and fiscal advisers' fees;
- 78 (c) costs incident to the issuance of bond anticipation notes, including interest to accrue
- 79 on bond anticipation notes;
- 80 (d) interest estimated to accrue on the bonds during the period to be covered by the
- 81 construction of the improvement, facility, or property and for 12 months after that period; and
- 82 (e) other amounts which the governing body finds necessary to establish bond reserve
- 83 funds and to provide working capital related to the improvement, facility, or property.

84 (4) The proceeds from bonds issued on or after May 14, 2013 may not be used:

- 85 (a) for operation and maintenance expenses more for than one year after the date any of

86 the proceeds are first used for those expenses; or

87 (b) for capitalization of interest more than five years after the bonds are issued.