

2nd Sub. S.B. 45

MILITARY INSTALLATION DEVELOPMENT AUTHORITY AMENDMENTS

Senator **Deidre M. Henderson** proposes the following amendments:

1. *Page 1, Line 23:*

23 {→repeals the MIDA energy tax;} and

2. *Page 2, Lines 39 through 41:*

39 REPEALS:

40 19-6-504, as renumbered and amended by Laws of Utah 1991, Chapter 112

41 {~~63H-1-204, as enacted by Laws of Utah 2013, Chapter 362~~}

3. *Page 6, Line 161 through Page 7, Line 183:*

161 {+} {~~(8)~~} (9) "Military Installation Development Authority energy tax" or "MIDA
energy tax"

162 means the tax levied under Section 63H-1-204. {+}

163 {~~(9)~~} (10) "Military land" means land or a facility, including leased land or a leased facility,
164 that is part of or affiliated with a base, camp, post, station, yard, center, or installation under the
165 jurisdiction of the U.S. Department of Defense or the Utah National Guard.

166 {~~(10)~~} (11) "Municipal energy tax" means a municipal energy sales and use tax under Title
167 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act.

168 {~~(11)~~} (12) "Municipal services revenue" means revenue that the authority:

169 (a) collects from the authority's:

170 (i) levy of a municipal energy tax;

171 (ii) levy of a MIDA energy tax;

172 (iii) levy of a telecommunications tax;

173 (iv) imposition of a transient room tax; and

174 (v) imposition of a resort communities tax;

175 (b) receives under Subsection 59-12-205(2)(b)(ii); and

176 (c) receives as dedicated tax collections.

177 {~~(12)~~} (13) "Municipal tax" means a municipal energy tax, {+} MIDA energy
tax, {+}

178 telecommunications tax, transient room tax, or resort communities tax.

179 {~~(13)~~} (14) "Project area" means the land, including military land, whether consisting of a
180 single contiguous area or multiple noncontiguous areas, described in a project area plan or draft

181 project area plan, where the development project set forth in the project area plan or draft

182 project area plan takes place or is proposed to take place.

183 ~~{(14)}~~ (15) "Project area budget" means a multiyear projection of annual or cumulative

4. Page 7, Line 205 through Page 9, Line 257:

205 ~~{(15)}~~ (16) "Project area plan" means a written plan that, after its effective date, guides and
206 controls the development within a project area.

207 ~~{(16)}~~ (17) (a) "Property tax" includes a privilege tax, except as described in Subsection
208 ~~{(16)}~~ (17) (b), and each levy on an ad valorem basis on tangible or intangible personal or real
209 property.

210 (b) "Property tax" does not include a privilege tax on the taxable value attributable to a
211 portion of a facility leased to the military for a calendar year when:

212 (i) a lessee of military land has constructed a facility on the military land that is part of
213 a project area;

214 (ii) the lessee leases space in the facility to the military for the entire calendar year; and

215 (iii) the lease rate paid by the military for the space is \$1 or less for the entire calendar
216 year, not including any common charges that are reimbursements for actual expenses.

217 ~~{(17)}~~ (18) "Public entity" means:

218 (a) the state, including each department or agency of the state; or

219 (b) a political subdivision of the state, including a county, city, town, school district,
220 local district, special service district, or interlocal cooperation entity.

221 ~~[(18) "Publicly owned infrastructure and improvements" means water, sewer, storm~~
222 ~~drainage, electrical, telecommunications, and other similar systems and lines, streets, roads,~~
223 ~~curb, gutter, sidewalk, walkways, parking facilities, public transportation facilities, and other~~
224 ~~buildings, facilities, infrastructure, and improvements that:]~~

225 ~~[(a) benefit the public; and]~~

226 ~~[(b) are:]~~

227 ~~[(i) publicly owned or owned by a utility; or]~~

228 ~~[(ii) publicly maintained or operated by the authority or another public entity.]~~

229 ~~{(18)}~~ (19) (a) "Publicly owned infrastructure and improvements" means infrastructure,
230 improvements, facilities, or buildings that benefit the public and are:

231 (i) publicly owned by the military, the authority, or another public entity;

232 (ii) owned by a utility; or

233 (iii) publicly maintained or operated by the military, the authority, or another public
234 entity.

235 (b) "Publicly owned infrastructure and improvements" includes:

236 (i) facilities, lines, or systems that provide water, chilled water, steam, sewer, storm
237 drainage, natural gas, electricity, or telecommunications; and

238 (ii) streets, roads, curb, gutter, sidewalk, walkways, solid waste facilities, parking
239 facilities, and public transportation facilities.

240 ~~{(19)}~~ (20) "Remaining municipal services revenue" means municipal services revenue that
241 the authority has not spent during its fiscal year for municipal services as provided in
242 Subsection 63H-1-503(1).

243 ~~{(20)}~~ (21) "Resort communities tax" means a sales and use tax imposed under Section
244 59-12-401.

245 ~~{(21)}~~ (22) "Taxable value" means the value of property as shown on the last equalized
246 assessment roll as certified by the county assessor.

247 ~~{(22)}~~ (23) "Tax increment" means the difference between:

248 (a) the amount of property tax revenues generated each tax year by all taxing entities
249 from the area within a project area designated in the project area plan as the area from which
250 the tax increment is to be collected, using the current assessed value of the property; and

251 (b) the amount of property tax revenues that would be generated from that same area
252 using the base taxable value of the property.

253 ~~{(23)}~~ (24) "Taxing entity" means a public entity that levies a tax on property within a project
254 area.

255 ~~{(24)}~~ (25) "Telecommunications tax" means a telecommunications license tax under Title
256 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act.

257 ~~{(25)}~~ (26) "Transient room tax" means a tax under Section 59-12-352.

5. Page 10, Lines 285 through 288:

285 63H-1-203. Levy of a municipal tax -- Direct tax payment to MIDA.

286 (1) A levy of a municipal energy tax, ~~{+}~~ **MIDA energy tax**, ~~{+}~~ telecommunications tax,
287 transient room tax, or resort communities tax, including an increase in the applicable tax rate,
288 requires the affirmative vote of:

6. Page 12, Lines 340 through 351:

340 (3) For purposes of Subsection (1), the authority may use:

341 (a) tax revenues received under Subsection 59-12-205(2)(b)(ii); ~~{and}~~

342 (b) resort communities tax revenues generated from a project area that contains private
343 land ~~{+}~~ ; and ~~{+}~~ ~~{-}~~

344 ~~{+}~~ (c) MIDA energy tax revenue, received under Section 63H-1-204, which does not
345 have to be used in the project area where the revenue was generated. ~~{+}~~

346 (4) The determination of the authority board under Subsection (1)(e) regarding benefit
347 to the project area is final.

348 Section 7. Repealer.

349 This bill repeals:

350 Section 19-6-504, Assurance of sufficient revenue to pay bonds.

351 ~~{Section 63H-1-204, MIDA energy tax.}~~