

28 [59-7-105](#), as last amended by Laws of Utah 2010, Chapters 6 and 198
 29 [59-7-106](#), as last amended by Laws of Utah 2014, Chapter 273
 30 [59-7-614](#), as last amended by Laws of Utah 2014, Chapter 407
 31 [59-10-1002.1](#), as renumbered and amended by Laws of Utah 2008, Chapter 389
 32 [59-10-1304](#), as last amended by Laws of Utah 2013, Chapters 235 and 338
 33 [63M-1-1102](#), as renumbered and amended by Laws of Utah 2008, Chapter 382

34 REPEALS:

35 [59-7-602](#), as last amended by Laws of Utah 2011, Chapter 366
 36 [59-7-603](#), as enacted by Laws of Utah 1993, Chapter 169
 37 [59-7-608](#), as last amended by Laws of Utah 2003, Chapter 198
 38 ~~§ → [[59-7-609](#), as enacted by Laws of Utah 1995, Chapter 42] ← §~~
 39 [59-7-614.3](#), as last amended by Laws of Utah 2011, Chapter 384
 40 [59-10-1011](#), as last amended by Laws of Utah 2011, Chapter 366
 41 [59-10-1305](#), as renumbered and amended by Laws of Utah 2008, Chapter 389

43 *Be it enacted by the Legislature of the state of Utah:*

44 Section 1. Section **23-14-13** is amended to read:

45 **23-14-13. Wildlife Resources Account.**

46 (1) There is created a restricted account within the General Fund known as the
 47 "Wildlife Resources Account."

48 (2) The following money shall be deposited into the Wildlife Resources Account:

49 (a) revenue from the sale of licenses, permits, tags, and certificates of registration
 50 issued under this title or a rule or proclamation of the Wildlife Board, except as otherwise
 51 provided by this title;

52 (b) revenue from the sale, lease, rental, or other granting of rights of real or personal
 53 property acquired with revenue specified in Subsection (2)(a);

54 (c) revenue from fines and forfeitures for violations of this title or any rule,
 55 proclamation, or order of the Wildlife Board, minus court costs not to exceed the schedule
 56 adopted by the Judicial Council;

57 (d) funds appropriated from the General Fund by the Legislature pursuant to Section
 58 [23-19-39](#);

524 (b) "Recycling" does not include burning municipal solid waste for energy recovery.

525 (5) "Recycling market development zone" or "zone" means an area designated by the
526 office as meeting the requirements of this part.

527 (6) (a) "Secondary waste material" means industrial by-products that go to disposal
528 facilities and waste generated after completion of a manufacturing process.

529 (b) "Secondary waste material" does not include internally generated scrap commonly
530 returned to industrial or manufacturing processes, such as home scrap and mill broke.

531 (7) [~~"State tax incentives," "tax incentives," or "tax benefits"~~] "Tax incentive" means
532 [~~the~~] a nonrefundable tax [~~credits~~] credit available under [~~Sections 59-7-608 and~~] Section
533 59-7-610 or 59-10-1007.

534 Section 8. **Repealer.**

535 This bill repeals:

536 Section 59-7-602, **Credit for cash contributions to sheltered workshops.**

537 Section 59-7-603, **Credit for sophisticated technological equipment donated to**
538 **schools.**

539 Section 59-7-608, **Targeted jobs tax credit.**

540 ~~§~~ → [~~Section 59-7-609, Historic preservation credit.~~] ← ~~§~~

541 Section 59-7-614.3, **Nonrefundable tax credit for qualifying solar projects.**

542 Section 59-10-1011, **Tutoring tax credits for dependents with a disability.**

543 Section 59-10-1305, **Nongame wildlife contribution -- Credit to Wildlife Resources**

544 **Account.**

545 Section 9. **Effective date.**

546 (1) Except as provided in Subsection (2), this bill takes effect on May 12, 2015.

547 (2) The actions affecting the following have retrospective operation for a taxable year
548 beginning on or after January 1, 2015:

549 (a) Section 59-7-105;

550 (b) Section 59-7-106;

551 (c) Section 59-7-602;

552 (d) Section 59-7-603;

553 (e) Section 59-7-608;

554 ~~§~~ → [~~(f) Section 59-7-609;~~] ← ~~§~~