

- 28 (a) identified in the impact fee facilities plan; and
- 29 (b) for the specific public facility type for which the fee was collected.
- 30 (2) (a) Except as provided in Subsection (2)(b), a local political subdivision shall
- 31 expend or encumber ~~[the]~~ an impact [fees] fee collected with respect to a lot:
- 32 (i) for a permissible use; and
- 33 (ii) within six years [of their receipt:] after the impact fee with respect to that lot is
- 34 collected.
- 35 (b) A local political subdivision may hold the fees for longer than six years if it
- 36 identifies, in writing:
- 37 (i) an extraordinary and compelling reason why the fees should be held longer than six
- 38 years; and
- 39 (ii) an absolute date by which the fees will be expended.

40 Section 2. Section **11-36a-603** is amended to read:

41 **11-36a-603. Refunds.**

42 (1) A local political subdivision shall refund any impact fee paid by a developer, plus  
43 interest earned, when:

- 44 ~~[(1)]~~ (a) the developer does not proceed with the development activity and has filed a
- 45 written request for a refund;
- 46 ~~[(2)]~~ (b) the fee has not been spent or encumbered; and
- 47 ~~[(3)]~~ (c) no impact has resulted.

48 (2) (a) As used in this Subsection (2):

49 (i) "Affected lot" means the lot ~~H~~→ or parcel ←~~H~~ with respect to which a local political  
49a subdivision  
50 collected an impact fee that is subject to a refund under this Subsection (2).

51 (ii) "Claimant" means:

- 52 (A) the original owner; or
- 53 (B) another person who, under Subsection (2)(d), submits a timely notice of the
- 54 person's valid legal claim to an impact fee refund.

55 (iii) "Original owner" means the record owner of an affected lot at the time the local  
56 political subdivision collected the impact fee.

57 (iv) "Unclaimed refund" means an impact fee that:

- 58 (A) is subject to refund under this Subsection (2); and