

28 **63H-1-201**, as last amended by Laws of Utah 2016, Chapter 371
 29 **63N-2-103**, as last amended by Laws of Utah 2016, Chapter 350
 30 **72-2-201**, as last amended by Laws of Utah 2008, Chapter 396



31
 32 *Be it enacted by the Legislature of the state of Utah:*

33 Section 1. Section **63H-1-102** is amended to read:

34 **63H-1-102. Definitions.**

35 As used in this chapter:

36 (1) "Authority" means the Military Installation Development Authority, created under
 37 Section 63H-1-201.

38 (2) "Base taxable value" means:

39 (a) for military land or other land that was exempt from a property tax at the time that a
 40 project area was created that included the military land or other land, a taxable value of zero; or

41 (b) for private property that is included in a project area, the taxable value of the
 42 property within any portion of the project area, as designated by board resolution, from which
 43 the property tax allocation will be collected, as shown upon the assessment roll last equalized
 44 before the year in which the authority issues a building permit for a building within that portion
 45 of the project area.

46 (3) "Board" means the governing body of the authority created under Section
 47 63H-1-301.

48 (4) (a) "Dedicated tax collections" means the property tax that remains after the
 49 authority is paid the property tax allocation it is entitled to receive under Subsection
 50 63H-1-501(1), for a property tax levied by:

51 (i) a county, including a district the county has established under Subsection 17-34-3(2)
 52 to levy a property tax under Title 17, Chapter 34, Municipal-Type Services to Unincorporated
 53 Areas; or

54 (ii) an included municipality.

55 (b) "Dedicated tax collections" does not include a county additional property tax or
 56 multicounty assessing and collecting levy imposed in accordance with Section 59-2-1602.

57 (5) (a) "Development" means an activity occurring on land within a project area ~~that is~~ **↔** or on
 58 land associated with a project area; ~~that~~ **↔** that is owned or operated by the military, the authority,

59 another public entity, or a private entity ~~H→~~ , or an activity occurring on military land associated
 59a with a project area. ←H .

60 (b) "Development" includes the demolition, construction, reconstruction, modification,
 61 expansion, or improvement of a building, facility, utility, landscape, parking lot, park, trail, or
 62 recreational amenity.

63 (6) "Development project" means a project to develop land within a project area.

64 (7) "Elected member" means a member of the authority board who:

65 (a) is a mayor or member of a legislative body appointed under Subsection

66 63H-1-302(2)(b); or

67 (b) (i) is appointed to the authority board under Subsection 63H-1-302(2)(a) or (3); and

68 (ii) concurrently serves in an elected state, county, or municipal office.

69 (8) "Included municipality" means a municipality, some or all of which is included

70 within a project area.

71 (9) (a) "Military" means a branch of the armed forces of the United States, including

72 the Utah National Guard.

73 (b) "Military" includes, in relation to property, property that is occupied by the military

74 and is owned by the government of the United States or the state.

75 (10) "Military Installation Development Authority energy tax" or "MIDA energy tax"

76 means the tax levied under Section 63H-1-204.

77 (11) "Military land" means land or a facility, including leased land or a leased facility,

78 that is part of or affiliated with a base, camp, post, station, yard, center, or installation under the

79 jurisdiction of the United States Department of Defense or the Utah National Guard.

80 (12) "Municipal energy tax" means a municipal energy sales and use tax under Title

81 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act.

82 (13) "Municipal services revenue" means revenue that the authority:

83 (a) collects from the authority's:

84 (i) levy of a municipal energy tax;

85 (ii) levy of a MIDA energy tax;

86 (iii) levy of a telecommunications tax;

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

88 (v) imposition of a resort communities tax;

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

245 [(4)] (5) "High paying jobs" means:

246 (a) with respect to a business entity, the aggregate average annual gross wages, not
 247 including healthcare or other paid or unpaid benefits, of newly created full-time employment
 248 positions in a business entity that are at least 110% of the average wage of a community in
 249 which the employment positions will exist;

250 (b) with respect to a county, the aggregate average annual gross wages, not including
 251 healthcare or other paid or unpaid benefits, of newly created full-time employment positions in
 252 a new commercial project within the county that are at least 110% of the average wage of the
 253 county in which the employment positions will exist; [or]

254 (c) with respect to a city or town, the aggregate average annual gross wages, not
 255 including healthcare or other paid or unpaid benefits of newly created full-time employment
 256 positions in a new commercial project within the city or town that are at least 110% of the
 257 average wages of the city or town in which the employment positions will exist[-]; or

258 (d) with respect to the military installation development authority created in Section
 259 63H-1-201, the aggregate average annual gross wages, not including health care benefits or
 260 other paid or unpaid benefits of newly created full-time employment positions in a new
 261 commercial project within ~~the city or town closest to the location of~~ the county where ~~the~~
 261a the authority project area ~~the city or town closest to the location of~~ and the new commercial project are located ~~the~~
 262 that are at least 110% of the average wages of the ~~the city or town~~ county ~~the~~ .

263 [(5)] (6) "Local government entity" means a county, city, or town, or the military
 264 installation development authority created in Section 63H-1-201, that enters into an agreement
 265 with the office to have a new commercial project that:

266 (a) is initiated within the county's, city's, or town's boundaries, or within the boundaries
 267 of the authority project area; and

268 (b) qualifies the county, city, or town, or military installation development authority,
 269 to receive a tax credit under Section 59-7-614.2.

270 [(6)] (7) (a) "New commercial project" means an economic development opportunity
 271 that involves new or expanded industrial, manufacturing, distribution, or business services in
 272 Utah.

273 (b) "New commercial project" does not include retail business.

274 [(7)] (8) (a) "New incremental jobs" means full-time employment positions that are
 275 filled by employees who work at least 30 hours per week and that are: