

Senator Howard A. Stephenson proposes the following substitute bill:

FUNDING FOR EDUCATION SYSTEMS AMENDMENTS

2017 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Howard A. Stephenson

House Sponsor: _____

LONG TITLE

General Description:

This bill amends and enacts provisions related to education funding.

Highlighted Provisions:

This bill:

- ▶ amends for a five-year period the calculation of the school minimum basic tax rate;
- ▶ exempts in certain circumstances the school minimum basic tax rate from certain public notice requirements;
- ▶ provides a repeal date; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

This bill provides revisor instructions.

Utah Code Sections Affected:

AMENDS:

11-13-302, as last amended by Laws of Utah 2015, Chapter 287

11-13-310, as last amended by Laws of Utah 2003, Chapter 21



- 26 [53A-2-118.4](#), as last amended by Laws of Utah 2015, Chapter 428
- 27 [53A-17a-103](#), as last amended by Laws of Utah 2016, Chapter 367
- 28 [53A-17a-105](#), as last amended by Laws of Utah 2016, Chapter 229
- 29 [53A-17a-135](#), as last amended by Laws of Utah 2016, Chapter 2
- 30 [53A-17a-135.1](#), as enacted by Laws of Utah 2015, Chapter 287
- 31 [53A-17a-143](#), as last amended by Laws of Utah 2011, Chapter 371
- 32 [59-2-102](#), as last amended by Laws of Utah 2016, Chapters 98, 308, 367, and 368
- 33 [63I-2-211](#), as enacted by Laws of Utah 2015, Chapter 250
- 34 [63I-2-253](#), as last amended by Laws of Utah 2016, Chapters 128, 229, 236, 271, and
- 35 318
- 36 [63I-2-259](#), as last amended by Laws of Utah 2015, Chapter 139

37 ENACTS:

38 [53A-17a-135.5](#), Utah Code Annotated 1953

39 **Utah Code Sections Affected by Revisor Instructions:**

40 [63I-2-253](#), as last amended by Laws of Utah 2016, Chapters 128, 229, 236, 271, and
41 318



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

44 Section 1. Section **11-13-302** is amended to read:

45 **11-13-302. Payment of fee in lieu of ad valorem property tax by certain energy**
46 **suppliers -- Method of calculating -- Collection -- Extent of tax lien.**

47 (1) (a) Each project entity created under this chapter that owns a project and that sells
48 any capacity, service, or other benefit from it to an energy supplier or suppliers whose tangible
49 property is not exempted by Utah Constitution Article XIII, Section 3, from the payment of ad
50 valorem property tax, shall pay an annual fee in lieu of ad valorem property tax as provided in
51 this section to each taxing jurisdiction within which the project or any part of it is located.

52 (b) For purposes of this section, "annual fee" means the annual fee described in
53 Subsection (1)(a) that is in lieu of ad valorem property tax.

54 (c) The requirement to pay an annual fee shall commence:

55 (i) with respect to each taxing jurisdiction that is a candidate receiving the benefit of
56 impact alleviation payments under contracts or determination orders provided for in Sections

57 11-13-305 and 11-13-306, with the fiscal year of the candidate following the fiscal year of the
58 candidate in which the date of commercial operation of the last generating unit, other than any
59 generating unit providing additional project capacity, of the project occurs, or, in the case of
60 any facilities providing additional project capacity, with the fiscal year of the candidate
61 following the fiscal year of the candidate in which the date of commercial operation of the
62 generating unit providing the additional project capacity occurs; and

63 (ii) with respect to any taxing jurisdiction other than a taxing jurisdiction described in
64 Subsection (1)(c)(i), with the fiscal year of the taxing jurisdiction in which construction of the
65 project commences, or, in the case of facilities providing additional project capacity, with the
66 fiscal year of the taxing jurisdiction in which construction of those facilities commences.

67 (d) The requirement to pay an annual fee shall continue for the period of the useful life
68 of the project or facilities.

69 (2) (a) The annual fees due a school district shall be as provided in Subsection (2)(b)
70 because the ad valorem property tax imposed by a school district and authorized by the
71 Legislature represents both:

72 (i) a levy mandated by the state for the state minimum school program under Section
73 53A-17a-135 or 53A-17a-135.5, as applicable; and

74 (ii) local levies for capital outlay and other purposes under Sections 53A-16-113,
75 53A-17a-133, and 53A-17a-164.

76 (b) The annual fees due a school district shall be as follows:

77 (i) the project entity shall pay to the school district an annual fee for the state minimum
78 school program at the rate imposed by the school district and authorized by the Legislature
79 under Section 53A-17a-135 or 53A-17a-135.5, as applicable; and

80 (ii) for all other local property tax levies authorized to be imposed by a school district,
81 the project entity shall pay to the school district either:

82 (A) an annual fee; or

83 (B) impact alleviation payments under contracts or determination orders provided for
84 in Sections 11-13-305 and 11-13-306.

85 (3) (a) An annual fee due a taxing jurisdiction for a particular year shall be calculated
86 by multiplying the tax rate or rates of the jurisdiction for that year by the product obtained by
87 multiplying the fee base or value determined in accordance with Subsection (4) for that year of

88 the portion of the project located within the jurisdiction by the percentage of the project which
89 is used to produce the capacity, service, or other benefit sold to the energy supplier or suppliers.

90 (b) As used in this section, "tax rate," when applied in respect to a school district,
91 includes any assessment to be made by the school district under Subsection (2) or Section
92 63M-5-302.

93 (c) There is to be credited against the annual fee due a taxing jurisdiction for each year,
94 an amount equal to the debt service, if any, payable in that year by the project entity on bonds,
95 the proceeds of which were used to provide public facilities and services for impact alleviation
96 in the taxing jurisdiction in accordance with Sections 11-13-305 and 11-13-306.

97 (d) The tax rate for the taxing jurisdiction for that year shall be computed so as to:

98 (i) take into account the fee base or value of the percentage of the project located
99 within the taxing jurisdiction determined in accordance with Subsection (4) used to produce the
100 capacity, service, or other benefit sold to the supplier or suppliers; and

101 (ii) reflect any credit to be given in that year.

102 (4) (a) Except as otherwise provided in this section, the annual fees required by this
103 section shall be paid, collected, and distributed to the taxing jurisdiction as if:

104 (i) the annual fees were ad valorem property taxes; and

105 (ii) the project were assessed at the same rate and upon the same measure of value as
106 taxable property in the state.

107 (b) (i) Notwithstanding Subsection (4)(a), for purposes of an annual fee required by
108 this section, the fee base of a project may be determined in accordance with an agreement
109 among:

110 (A) the project entity; and

111 (B) any county that:

112 (I) is due an annual fee from the project entity; and

113 (II) agrees to have the fee base of the project determined in accordance with the
114 agreement described in this Subsection (4).

115 (ii) The agreement described in Subsection (4)(b)(i):

116 (A) shall specify each year for which the fee base determined by the agreement shall be
117 used for purposes of an annual fee; and

118 (B) may not modify any provision of this chapter except the method by which the fee

119 base of a project is determined for purposes of an annual fee.

120 (iii) For purposes of an annual fee imposed by a taxing jurisdiction within a county
121 described in Subsection (4)(b)(i)(B), the fee base determined by the agreement described in
122 Subsection (4)(b)(i) shall be used for purposes of an annual fee imposed by that taxing
123 jurisdiction.

124 (iv) (A) If there is not agreement as to the fee base of a portion of a project for any
125 year, for purposes of an annual fee, the State Tax Commission shall determine the value of that
126 portion of the project for which there is not an agreement:

127 (I) for that year; and

128 (II) using the same measure of value as is used for taxable property in the state.

129 (B) The valuation required by Subsection (4)(b)(iv)(A) shall be made by the State Tax
130 Commission in accordance with rules made by the State Tax Commission.

131 (c) Payments of the annual fees shall be made from:

132 (i) the proceeds of bonds issued for the project; and

133 (ii) revenues derived by the project entity from the project.

134 (d) (i) The contracts of the project entity with the purchasers of the capacity, service, or
135 other benefits of the project whose tangible property is not exempted by Utah Constitution
136 Article XIII, Section 3, from the payment of ad valorem property tax shall require each
137 purchaser, whether or not located in the state, to pay, to the extent not otherwise provided for,
138 its share, determined in accordance with the terms of the contract, of these fees.

139 (ii) It is the responsibility of the project entity to enforce the obligations of the
140 purchasers.

141 (5) (a) The responsibility of the project entity to make payment of the annual fees is
142 limited to the extent that there is legally available to the project entity, from bond proceeds or
143 revenues, money to make these payments, and the obligation to make payments of the annual
144 fees is not otherwise a general obligation or liability of the project entity.

145 (b) No tax lien may attach upon any property or money of the project entity by virtue of
146 any failure to pay all or any part of an annual fee.

147 (c) The project entity or any purchaser may contest the validity of an annual fee to the
148 same extent as if the payment was a payment of the ad valorem property tax itself.

149 (d) The payments of an annual fee shall be reduced to the extent that any contest is

150 successful.

151 (6) (a) The annual fee described in Subsection (1):

152 (i) shall be paid by a public agency that:

153 (A) is not a project entity; and

154 (B) owns an interest in a facility providing additional project capacity if the interest is
155 otherwise exempt from taxation pursuant to Utah Constitution, Article XIII, Section 3; and

156 (ii) for a public agency described in Subsection (6)(a)(i), shall be calculated in
157 accordance with Subsection (6)(b).

158 (b) The annual fee required under Subsection (6)(a) shall be an amount equal to the tax
159 rate or rates of the applicable taxing jurisdiction multiplied by the product of the following:

160 (i) the fee base or value of the facility providing additional project capacity located
161 within the jurisdiction;

162 (ii) the percentage of the ownership interest of the public agency in the facility; and

163 (iii) the portion, expressed as a percentage, of the public agency's ownership interest
164 that is attributable to the capacity, service, or other benefit from the facility that is sold by the
165 public agency to an energy supplier or suppliers whose tangible property is not exempted by
166 Utah Constitution, Article XIII, Section 3, from the payment of ad valorem property tax.

167 (c) A public agency paying the annual fee pursuant to Subsection (6)(a) shall have the
168 obligations, credits, rights, and protections set forth in Subsections (1) through (5) with respect
169 to its ownership interest as though it were a project entity.

170 Section 2. Section **11-13-310** is amended to read:

171 **11-13-310. Termination of impact alleviation contract.**

172 If the project or any part of it or the facilities providing additional project capacity or
173 any part of them, or the output from the project or facilities providing additional project
174 capacity become subject, in addition to the requirements of Section [11-13-302](#), to ad valorem
175 property taxation or other payments in lieu of ad valorem property taxation, or other form of
176 tax equivalent payments to any candidate which is a party to an impact alleviation contract with
177 respect to the project or facilities providing additional project capacity or is receiving impact
178 alleviation payments or means with respect to the project or facilities providing additional
179 project capacity pursuant to a determination by the board, then the impact alleviation contract
180 or the requirement to make impact alleviation payments or provide means therefor pursuant to

181 the determination, as the case may be, shall, at the election of the candidate, terminate. In any
182 event, each impact alleviation contract or determination order shall terminate upon the project,
183 or, in the case of facilities providing additional project capacity, those facilities becoming
184 subject to the provisions of Section 11-13-302, except that no impact alleviation contract or
185 agreement entered by a school district shall terminate because of in lieu ad valorem property
186 tax fees levied under Subsection 11-13-302(2)(b)(i) or because of ad valorem property taxes
187 levied under Section 53A-17a-135 or 53A-17a-135.5, as applicable, for the state minimum
188 school program. In addition, if the construction of the project, or, in the case of facilities
189 providing additional project capacity, of those facilities, is permanently terminated for any
190 reason, each impact alleviation contract and determination order, and the payments and means
191 required thereunder, shall terminate. No termination of an impact alleviation contract or
192 determination order may terminate or reduce any liability previously incurred pursuant to the
193 contract or determination order by the candidate beneficiary under it. If the provisions of
194 Section 11-13-302, or its successor, are held invalid by a court of competent jurisdiction, and
195 no ad valorem taxes or other form of tax equivalent payments are payable, the remaining
196 provisions of this chapter shall continue in operation without regard to the commencement of
197 commercial operation of the last generating unit of that project or of facilities providing
198 additional project capacity.

199 Section 3. Section 53A-2-118.4 is amended to read:

200 **53A-2-118.4. Property tax levies in new district and remaining district --**

201 **Distribution of property tax revenue.**

202 (1) As used in this section:

203 (a) "Divided school district" or "existing district" means a school district from which a
204 new district is created.

205 (b) "New district" means a school district created under Section 53A-2-118.1 after May
206 10, 2011.

207 (c) "Property tax levy" means a property tax levy that a school district is authorized to
208 impose, except:

209 (i) the minimum basic rate imposed under Section 53A-17a-135 or 53A-17a-135.5, as
210 applicable;

211 (ii) a debt service levy imposed under Section 11-14-310; or

212 (iii) a judgment levy imposed under Section [59-2-1330](#).

213 (d) "Qualifying taxable year" means the calendar year in which a new district begins to
214 provide educational services.

215 (e) "Remaining district" means an existing district after the creation of a new district.

216 (2) A new district and remaining district shall continue to impose property tax levies
217 that were imposed by the divided school district in the taxable year prior to the qualifying
218 taxable year.

219 (3) Except as provided in Subsection (6), a property tax levy that a new district and
220 remaining district are required to impose under Subsection (2) shall be set at a rate that:

221 (a) is uniform in the new district and remaining district; and

222 (b) generates the same amount of revenue that was generated by the property tax levy
223 within the divided school district in the taxable year prior to the qualifying taxable year.

224 (4) (a) Except as provided in Subsection (4)(b), the county treasurer of the county in
225 which a property tax levy is imposed under Subsection (2) shall distribute revenues generated
226 by the property tax levy to the new district and remaining district in proportion to the
227 percentage of the divided school district's enrollment on the October 1 prior to the new district
228 commencing educational services that were enrolled in schools currently located in the new
229 district or remaining district.

230 (b) The county treasurer of a county of the first class shall distribute revenues
231 generated by a capital local levy of .0006 that a school district in a county of the first class is
232 required to impose under Section [53A-16-113](#) in accordance with the distribution method
233 specified in Section [53A-16-114](#).

234 (5) On or before March 31, a county treasurer shall distribute revenues generated by a
235 property tax levy imposed under Subsection (2) in the prior calendar year to a new district and
236 remaining district as provided in Subsection (4).

237 (6) (a) Subject to the notice and public hearing requirements of Section [59-2-919](#), a
238 new district or remaining district may set a property tax rate higher than the rate required by
239 Subsection (3), up to:

240 (i) the maximum rate, if any, allowed by law; or

241 (ii) the maximum rate authorized by voters for a voted local levy under Section
242 [53A-17a-133](#).

243 (b) The revenues generated by the portion of a property tax rate in excess of the rate
244 required by Subsection (3) shall be retained by the district that imposes the higher rate.

245 Section 4. Section **53A-17a-103** is amended to read:

246 **53A-17a-103. Definitions.**

247 As used in this chapter:

248 (1) "Basic state-supported school program" or "basic program" means public education
249 programs for kindergarten, elementary, and secondary school students that are operated and
250 maintained for the amount derived by multiplying the number of weighted pupil units for each
251 school district or charter school by the value established each year in statute, except as
252 otherwise provided in this chapter.

253 (2) (a) "Certified revenue levy" means a property tax levy that provides an amount of
254 ad valorem property tax revenue equal to the sum of:

255 (i) the amount of ad valorem property tax revenue to be generated statewide in the
256 previous year from imposing a minimum basic tax rate, as specified in Section [53A-17a-135](#) or
257 [53A-17a-135.5](#), as applicable; and

258 (ii) the product of:

259 (A) eligible new growth, as defined in Section [59-2-924](#) and rules of the State Tax
260 Commission; and

261 (B) the minimum basic tax rate certified by the State Tax Commission for the previous
262 year.

263 (b) For purposes of this Subsection (2), "ad valorem property tax revenue" does not
264 include property tax revenue received statewide from personal property that is:

265 (i) assessed by a county assessor in accordance with Title 59, Chapter 2, Part 3, County
266 Assessment; and

267 (ii) semiconductor manufacturing equipment.

268 (c) For purposes of calculating the certified revenue levy described in this Subsection
269 (2), the State Tax Commission shall use:

270 (i) the taxable value of real property assessed by a county assessor contained on the
271 assessment roll;

272 (ii) the taxable value of real and personal property assessed by the State Tax
273 Commission; and

274 (iii) the taxable year end value of personal property assessed by a county assessor
275 contained on the prior year's assessment roll.

276 (3) "Pupil in average daily membership (ADM)" means a full-day equivalent pupil.

277 (4) (a) "State-supported minimum school program" or "Minimum School Program"
278 means public school programs for kindergarten, elementary, and secondary schools as
279 described in this Subsection (4).

280 (b) The minimum school program established in school districts and charter schools
281 shall include the equivalent of a school term of nine months as determined by the State Board
282 of Education.

283 (c) (i) The board shall establish the number of days or equivalent instructional hours
284 that school is held for an academic school year.

285 (ii) Education, enhanced by utilization of technologically enriched delivery systems,
286 when approved by local school boards or charter school governing boards, shall receive full
287 support by the State Board of Education as it pertains to fulfilling the attendance requirements,
288 excluding time spent viewing commercial advertising.

289 (d) (i) A local school board or charter school governing board may reallocate up to 32
290 instructional hours or four school days established under Subsection (4)(c) for teacher
291 preparation time or teacher professional development.

292 (ii) A reallocation of instructional hours or school days under Subsection (4)(d)(i) is
293 subject to the approval of two-thirds of the members of a local school board or charter school
294 governing board voting in a regularly scheduled meeting:

295 (A) at which a quorum of the local school board or charter school governing board is
296 present; and

297 (B) held in compliance with Title 52, Chapter 4, Open and Public Meetings Act.

298 (iii) If a local school board or charter school governing board reallocates instructional
299 hours or school days as provided by this Subsection (4)(d), the school district or charter school
300 shall notify students' parents and guardians of the school calendar at least 90 days before the
301 beginning of the school year.

302 (iv) Instructional hours or school days reallocated for teacher preparation time or
303 teacher professional development pursuant to this Subsection (4)(d) is considered part of a
304 school term referred to in Subsection (4)(b).

305 (e) The Minimum School Program includes a program or allocation funded by a line
306 item appropriation or other appropriation designated as follows:

- 307 (i) Basic School Program;
- 308 (ii) Related to Basic Programs;
- 309 (iii) Voted and Board Levy Programs; or
- 310 (iv) Minimum School Program.

311 (5) "Weighted pupil unit or units or WPU or WPU's" means the unit of measure of
312 factors that is computed in accordance with this chapter for the purpose of determining the
313 costs of a program on a uniform basis for each district.

314 Section 5. Section **53A-17a-105** is amended to read:

315 **53A-17a-105. Powers and duties of State Board of Education to adjust Minimum**
316 **School Program allocations -- Use of remaining funds at the end of a fiscal year.**

317 (1) For purposes of this section:

- 318 (a) "Board" means the State Board of Education.
- 319 (b) "ESEA" means the Elementary and Secondary Education Act of 1965, 20 U.S.C.
320 Sec. 6301 et seq.

321 (c) "LEA" means:

- 322 (i) a school district; or
- 323 (ii) a charter school.

324 (d) "Program" means a program or allocation funded by a line item appropriation or
325 other appropriation designated as:

- 326 (i) Basic Program;
- 327 (ii) Related to Basic Programs;
- 328 (iii) Voted and Board Levy Programs; or
- 329 (iv) Minimum School Program.

330 (2) Except as provided in Subsection (3) or (5), if the number of weighted pupil units
331 in a program is underestimated, the board shall reduce the value of the weighted pupil unit in
332 that program so that the total amount paid for the program does not exceed the amount
333 appropriated for the program.

334 (3) If the number of weighted pupil units in a program is overestimated, the board shall
335 spend excess money appropriated for the following purposes giving priority to the purpose

336 described in Subsection (3)(a):

337 (a) to support the value of the weighted pupil unit in a program within the basic
338 state-supported school program in which the number of weighted pupil units is underestimated;

339 (b) to support the state guarantee per weighted pupil unit provided under the voted
340 local levy program established in Section [53A-17a-133](#) or the board local levy program
341 established in Section [53A-17a-164](#), if:

342 (i) local contributions to the voted local levy program or board local levy program are
343 overestimated; or

344 (ii) the number of weighted pupil units within school districts qualifying for a
345 guarantee is underestimated;

346 (c) to support the state supplement to local property taxes allocated to charter schools,
347 if the state supplement is less than the amount prescribed by Section [53A-1a-513](#); or

348 (d) to support a school district with a loss in student enrollment as provided in Section
349 [53A-17a-139](#).

350 (4) If local contributions from the minimum basic tax rate imposed under Section
351 [53A-17a-135](#) or [53A-17a-135.5](#), as applicable, are overestimated, the board shall reduce the
352 value of the weighted pupil unit for all programs within the basic state-supported school
353 program so the total state contribution to the basic state-supported school program does not
354 exceed the amount of state funds appropriated.

355 (5) If local contributions from the minimum basic tax rate imposed under Section
356 [53A-17a-135](#) or [53A-17a-135.5](#), as applicable, are underestimated, the board shall:

357 (a) spend the excess local contributions for the purposes specified in Subsection (3),
358 giving priority to supporting the value of the weighted pupil unit in programs within the basic
359 state-supported school program in which the number of weighted pupil units is underestimated;
360 and

361 (b) reduce the state contribution to the basic state-supported school program so the
362 total cost of the basic state-supported school program does not exceed the total state and local
363 funds appropriated to the basic state-supported school program plus the local contributions
364 necessary to support the value of the weighted pupil unit in programs within the basic
365 state-supported school program in which the number of weighted pupil units is underestimated.

366 (6) Except as provided in Subsection (3) or (5), the board shall reduce the guarantee

367 per weighted pupil unit provided under the voted local levy program established in Section
368 [53A-17a-133](#) or board local levy program established in Section [53A-17a-164](#), if:

369 (a) local contributions to the voted local levy program or board local levy program are
370 overestimated; or

371 (b) the number of weighted pupil units within school districts qualifying for a
372 guarantee is underestimated.

373 (7) (a) The board may use program funds as described in Subsection (7)(b) if:

374 (i) the state loses flexibility due to the U.S. Department of Education's rejection of the
375 state's renewal application for flexibility under the ESEA; and

376 (ii) the state is required to fully implement the requirements of Title I of the ESEA, as
377 amended by the No Child Left Behind Act of 2001.

378 (b) Subject to the requirements of Subsections (7)(a) and (c), for fiscal year 2016, after
379 any transfers or adjustments described in Subsections (2) through (6) are made, the board may
380 use up to \$15,000,000 of excess money appropriated to a program, remaining at the end of
381 fiscal year 2015, to mitigate a budgetary impact to an LEA due to the LEA's loss of flexibility
382 related to implementing the requirements of Title I of the ESEA, as amended by the No Child
383 Left Behind Act of 2001.

384 (c) In addition to the reporting requirement described in Subsection (9), the board shall
385 report actions taken by the board under this Subsection (7) to the Executive Appropriations
386 Committee.

387 (8) Money appropriated to the board is nonlapsing.

388 (9) The board shall report actions taken by the board under this section to the Office of
389 the Legislative Fiscal Analyst and the Governor's Office of Management and Budget.

390 Section 6. Section [53A-17a-135](#) is amended to read:

391 **[53A-17a-135. Minimum basic tax rate -- Certified revenue levy.](#)**

392 (1) (a) As used in this section, "basic levy increment rate" means a tax rate that will
393 generate an amount of revenue equal to \$75,000,000.

394 (b) The provisions of this section are not in effect for a fiscal year that begins July 1,
395 2018, 2019, 2020, 2021, or 2022.

396 (2) (a) In order to qualify for receipt of the state contribution toward the basic program
397 and as ~~its~~ the school district's contribution toward ~~its~~ the costs of the basic program, each

398 school district shall impose a minimum basic tax rate per dollar of taxable value that generates
399 \$392,266,800 in revenues statewide.

400 (b) The preliminary estimate for the 2016-17 minimum basic tax rate is .001695.

401 (c) The State Tax Commission shall certify on or before June 22 the rate that generates
402 \$392,266,800 in revenues statewide.

403 (d) If the minimum basic tax rate exceeds the certified revenue levy as defined in
404 Section [53A-17a-103](#), the state is subject to the notice requirements of Section [59-2-926](#).

405 (3) (a) The state shall contribute to each district toward the cost of the basic program in
406 the district that portion which exceeds the proceeds of the difference between:

407 (i) the minimum basic tax rate to be imposed under Subsection (2); and

408 (ii) the basic levy increment rate.

409 (b) In accordance with the state strategic plan for public education and to fulfill its
410 responsibility for the development and implementation of that plan, the Legislature instructs
411 the State Board of Education, the governor, and the Office of Legislative Fiscal Analyst in each
412 of the coming five years to develop budgets that will fully fund student enrollment growth.

413 (4) (a) If the difference described in Subsection (3)(a) equals or exceeds the cost of the
414 basic program in a school district, no state contribution shall be made to the basic program.

415 (b) The proceeds of the difference described in Subsection (3)(a) that exceed the cost
416 of the basic program shall be paid into the Uniform School Fund as provided by law.

417 (5) The State Board of Education shall:

418 (a) deduct from state funds that a school district is authorized to receive under this
419 chapter an amount equal to the proceeds generated within the school district by the basic levy
420 increment rate; and

421 (b) deposit the money described in Subsection (5)(a) into the Minimum Basic Growth
422 Account created in Section [53A-17a-135.1](#).

423 Section 7. Section **53A-17a-135.1** is amended to read:

424 **53A-17a-135.1. Minimum Basic Growth Account.**

425 (1) As used in this section, "account" means the Minimum Basic Growth Account
426 created in this section.

427 (2) There is created within the Education Fund a restricted account known as the
428 "Minimum Basic Growth Account."

429 (3) The account shall be funded by amounts deposited into the account in accordance
430 with Section [53A-17a-135](#) or [53A-17a-135.5](#), as applicable.

431 (4) The account shall earn interest.

432 (5) Interest earned on the account shall be deposited into the account.

433 (6) Upon appropriation by the Legislature:

434 (a) 75% of the money from the account shall be used to fund the state's contribution to
435 the voted levy guarantee described in Subsection [53A-17a-133\(4\)](#);

436 (b) 20% of the money from the account shall be used to fund the Capital Outlay
437 Foundation Program as provided in Title 53A, Chapter 21, Part 2, Capital Outlay Foundation
438 Program; and

439 (c) 5% of the money from the account shall be used to fund the Capital Outlay
440 Enrollment Growth Program as provided in Title 53A, Chapter 21, Part 3, Capital Outlay
441 Enrollment Growth Program.

442 Section 8. Section [53A-17a-135.5](#) is enacted to read:

443 **53A-17a-135.5. Minimum basic tax rate for July 1, 2018, through July 1, 2022,**
444 **fiscal years -- Certified revenue levy.**

445 (1) (a) As used in this section, "Basic levy increment rate" means a tax rate that will
446 generate an amount of revenue equal to \$75,000,000.

447 (b) The provisions of this section apply for a fiscal year that begins on July 1, 2018,
448 2019, 2020, 2021, or 2022.

449 (2) (a) In order to qualify for receipt of the state contribution toward the basic program
450 and as the school district's contribution toward the costs of the basic program, each school
451 district shall impose a minimum basic tax rate per dollar of taxable value in accordance with
452 this section.

453 (b) The minimum basic rate is the greater of:

454 (i) the certified revenue levy; or

455 (ii) a tax rate of .0016.

456 (c) On or before June 22, the State Tax Commission shall certify:

457 (i) the minimum basic tax rate to be imposed under Subsection (2)(b); and

458 (ii) the basic levy increment rate.

459 (3) (a) The state shall contribute to each school district toward the cost of the basic

460 program in the school district the portion that exceeds the proceeds of the difference between:

461 (i) the minimum basic tax rate to be imposed under Subsection (2); and

462 (ii) the sum of the basic levy increment rate and the fixed minimum rate.

463 (b) In accordance with the state strategic plan for public education and to fulfill its
464 responsibility for the development and implementation of that plan, the Legislature instructs
465 the State Board of Education, the governor, and the Office of the Legislative Fiscal Analyst in
466 each of the coming five years to develop budgets that will fully fund student enrollment
467 growth.

468 (4) (a) If the difference described in Subsection (3)(a) equals or exceeds the cost of the
469 basic program in a school district, no state contribution shall be made to the basic program.

470 (b) The proceeds of the difference described in Subsection (3)(a) that exceed the cost
471 of the basic program shall be paid into the Uniform School Fund as provided by law.

472 (5) The State Board of Education shall:

473 (a) deduct from state funds that a school district is authorized to receive under this
474 chapter an amount equal to the proceeds generated within the school district by the basic levy
475 increment rate; and

476 (b) deposit the money described in Subsection (5)(a) into the Minimum Basic Growth
477 Account created in Section [53A-17a-135.1](#).

478 Section 9. Section **53A-17a-143** is amended to read:

479 **53A-17a-143. Federal Impact Aid Program -- Offset for underestimated**
480 **allocations from the Federal Impact Aid Program.**

481 (1) In addition to the revenues received from the levy imposed by each school district
482 and authorized by the Legislature under Section [53A-17a-135](#) or [53A-17a-135.5](#), as applicable,
483 the Legislature shall provide an amount equal to the difference between the district's
484 anticipated receipts under the entitlement for the fiscal year from the Federal Impact Aid
485 Program and the amount the district actually received from this source for the next preceding
486 fiscal year.

487 (2) If at the end of a fiscal year the sum of the receipts of a school district from a
488 distribution from the Legislature pursuant to Subsection (1) plus the school district's allocations
489 from the Federal Impact Aid Program for that fiscal year exceeds the amount allocated to the
490 district from the Federal Impact Aid Program for the next preceding fiscal year, the excess

491 funds are carried into the next succeeding fiscal year and become in that year a part of the
492 district's contribution to its basic program for operation and maintenance under the state
493 minimum school finance law.

494 (3) During that year the district's required tax rate for the basic program shall be
495 reduced so that the yield from the reduced tax rate plus the carryover funds equal the district's
496 required contribution to its basic program.

497 (4) A district that reduces its basic tax rate under this section shall receive state
498 minimum school program funds as though the reduction in the tax rate had not been made.

499 Section 10. Section **59-2-102** is amended to read:

500 **59-2-102. Definitions.**

501 As used in this chapter and title:

502 (1) "Aerial applicator" means aircraft or rotorcraft used exclusively for the purpose of
503 engaging in dispensing activities directly affecting agriculture or horticulture with an
504 airworthiness certificate from the Federal Aviation Administration certifying the aircraft or
505 rotorcraft's use for agricultural and pest control purposes.

506 (2) "Air charter service" means an air carrier operation that requires the customer to
507 hire an entire aircraft rather than book passage in whatever capacity is available on a scheduled
508 trip.

509 (3) "Air contract service" means an air carrier operation available only to customers
510 that engage the services of the carrier through a contractual agreement and excess capacity on
511 any trip and is not available to the public at large.

512 (4) "Aircraft" means the same as that term is defined in Section [72-10-102](#).

513 (5) (a) Except as provided in Subsection (5)(b), "airline" means an air carrier that:

514 (i) operates:

515 (A) on an interstate route; and

516 (B) on a scheduled basis; and

517 (ii) offers to fly one or more passengers or cargo on the basis of available capacity on a
518 regularly scheduled route.

519 (b) "Airline" does not include an:

520 (i) air charter service; or

521 (ii) air contract service.

522 (6) "Assessment roll" means a permanent record of the assessment of property as
523 assessed by the county assessor and the commission and may be maintained manually or as a
524 computerized file as a consolidated record or as multiple records by type, classification, or
525 categories.

526 (7) "Base parcel" means a parcel of property that was legally:

527 (a) subdivided into two or more lots, parcels, or other divisions of land; or

528 (b) (i) combined with one or more other parcels of property; and

529 (ii) subdivided into two or more lots, parcels, or other divisions of land.

530 (8) (a) "Certified revenue levy" means a property tax levy that provides an amount of
531 ad valorem property tax revenue equal to the sum of:

532 (i) the amount of ad valorem property tax revenue to be generated statewide in the
533 previous year from imposing a school minimum basic tax rate, as specified in Section
534 [53A-17a-135](#) or [53A-17a-135.5](#), as applicable, or multicounty assessing and collecting levy, as
535 specified in Section [59-2-1602](#); and

536 (ii) the product of:

537 (A) eligible new growth, as defined in Section [59-2-924](#); and

538 (B) the school minimum basic tax rate or multicounty assessing and collecting levy
539 certified by the commission for the previous year.

540 (b) For purposes of this Subsection (8), "ad valorem property tax revenue" does not
541 include property tax revenue received by a taxing entity from personal property that is:

542 (i) assessed by a county assessor in accordance with Part 3, County Assessment; and

543 (ii) semiconductor manufacturing equipment.

544 (c) For purposes of calculating the certified revenue levy described in this Subsection
545 (8), the commission shall use:

546 (i) the taxable value of real property assessed by a county assessor contained on the
547 assessment roll;

548 (ii) the taxable value of real and personal property assessed by the commission; and

549 (iii) the taxable year end value of personal property assessed by a county assessor
550 contained on the prior year's assessment roll.

551 (9) "County-assessed commercial vehicle" means:

552 (a) any commercial vehicle, trailer, or semitrailer that is not apportioned under Section

553 41-1a-301 and is not operated interstate to transport the vehicle owner's goods or property in
554 furtherance of the owner's commercial enterprise;

555 (b) any passenger vehicle owned by a business and used by its employees for
556 transportation as a company car or vanpool vehicle; and

557 (c) vehicles that are:

558 (i) especially constructed for towing or wrecking, and that are not otherwise used to
559 transport goods, merchandise, or people for compensation;

560 (ii) used or licensed as taxicabs or limousines;

561 (iii) used as rental passenger cars, travel trailers, or motor homes;

562 (iv) used or licensed in this state for use as ambulances or hearses;

563 (v) especially designed and used for garbage and rubbish collection; or

564 (vi) used exclusively to transport students or their instructors to or from any private,
565 public, or religious school or school activities.

566 (10) (a) Except as provided in Subsection (10)(b), for purposes of Section 59-2-801,
567 "designated tax area" means a tax area created by the overlapping boundaries of only the
568 following taxing entities:

569 (i) a county; and

570 (ii) a school district.

571 (b) "Designated tax area" includes a tax area created by the overlapping boundaries of
572 the taxing entities described in Subsection (10)(a) and:

573 (i) a city or town if the boundaries of the school district under Subsection (10)(a) and
574 the boundaries of the city or town are identical; or

575 (ii) a special service district if the boundaries of the school district under Subsection
576 (10)(a) are located entirely within the special service district.

577 (11) "Eligible judgment" means a final and unappealable judgment or order under
578 Section 59-2-1330:

579 (a) that became a final and unappealable judgment or order no more than 14 months
580 before the day on which the notice described in Section 59-2-919.1 is required to be provided;
581 and

582 (b) for which a taxing entity's share of the final and unappealable judgment or order is
583 greater than or equal to the lesser of:

584 (i) \$5,000; or

585 (ii) 2.5% of the total ad valorem property taxes collected by the taxing entity in the
586 previous fiscal year.

587 (12) (a) "Escaped property" means any property, whether personal, land, or any
588 improvements to the property, that is subject to taxation and is:

589 (i) inadvertently omitted from the tax rolls, assigned to the incorrect parcel, or assessed
590 to the wrong taxpayer by the assessing authority;

591 (ii) undervalued or omitted from the tax rolls because of the failure of the taxpayer to
592 comply with the reporting requirements of this chapter; or

593 (iii) undervalued because of errors made by the assessing authority based upon
594 incomplete or erroneous information furnished by the taxpayer.

595 (b) "Escaped property" does not include property that is undervalued because of the use
596 of a different valuation methodology or because of a different application of the same valuation
597 methodology.

598 (13) "Fair market value" means the amount at which property would change hands
599 between a willing buyer and a willing seller, neither being under any compulsion to buy or sell
600 and both having reasonable knowledge of the relevant facts. For purposes of taxation, "fair
601 market value" shall be determined using the current zoning laws applicable to the property in
602 question, except in cases where there is a reasonable probability of a change in the zoning laws
603 affecting that property in the tax year in question and the change would have an appreciable
604 influence upon the value.

605 (14) (a) "Farm machinery and equipment," for purposes of the exemption provided
606 under Section [59-2-1101](#), means tractors, milking equipment and storage and cooling facilities,
607 feed handling equipment, irrigation equipment, harvesters, choppers, grain drills and planters,
608 tillage tools, scales, combines, spreaders, sprayers, haying equipment, including balers and
609 cubers, and any other machinery or equipment used primarily for agricultural purposes.

610 (b) "Farm machinery and equipment" does not include vehicles required to be
611 registered with the Motor Vehicle Division or vehicles or other equipment used for business
612 purposes other than farming.

613 (15) "Geothermal fluid" means water in any form at temperatures greater than 120
614 degrees centigrade naturally present in a geothermal system.

615 (16) "Geothermal resource" means:

616 (a) the natural heat of the earth at temperatures greater than 120 degrees centigrade;

617 and

618 (b) the energy, in whatever form, including pressure, present in, resulting from, created

619 by, or which may be extracted from that natural heat, directly or through a material medium.

620 (17) (a) "Goodwill" means:

621 (i) acquired goodwill that is reported as goodwill on the books and records that a

622 taxpayer maintains for financial reporting purposes; or

623 (ii) the ability of a business to:

624 (A) generate income that exceeds a normal rate of return on assets and that results from

625 a factor described in Subsection (17)(b); or

626 (B) obtain an economic or competitive advantage resulting from a factor described in

627 Subsection (17)(b).

628 (b) The following factors apply to Subsection (17)(a)(ii):

629 (i) superior management skills;

630 (ii) reputation;

631 (iii) customer relationships;

632 (iv) patronage; or

633 (v) a factor similar to Subsections (17)(b)(i) through (iv).

634 (c) "Goodwill" does not include:

635 (i) the intangible property described in Subsection (21)(a) or (b);

636 (ii) locational attributes of real property, including:

637 (A) zoning;

638 (B) location;

639 (C) view;

640 (D) a geographic feature;

641 (E) an easement;

642 (F) a covenant;

643 (G) proximity to raw materials;

644 (H) the condition of surrounding property; or

645 (I) proximity to markets;

646 (iii) value attributable to the identification of an improvement to real property,
647 including:
648 (A) reputation of the designer, builder, or architect of the improvement;
649 (B) a name given to, or associated with, the improvement; or
650 (C) the historic significance of an improvement; or
651 (iv) the enhancement or assemblage value specifically attributable to the interrelation
652 of the existing tangible property in place working together as a unit.

653 (18) "Governing body" means:
654 (a) for a county, city, or town, the legislative body of the county, city, or town;
655 (b) for a local district under Title 17B, Limited Purpose Local Government Entities -
656 Local Districts, the local district's board of trustees;
657 (c) for a school district, the local board of education; or
658 (d) for a special service district under Title 17D, Chapter 1, Special Service District
659 Act:

660 (i) the legislative body of the county or municipality that created the special service
661 district, to the extent that the county or municipal legislative body has not delegated authority
662 to an administrative control board established under Section 17D-1-301; or
663 (ii) the administrative control board, to the extent that the county or municipal
664 legislative body has delegated authority to an administrative control board established under
665 Section 17D-1-301.

666 (19) (a) For purposes of Section 59-2-103:
667 (i) "household" means the association of individuals who live in the same dwelling,
668 sharing its furnishings, facilities, accommodations, and expenses; and
669 (ii) "household" includes married individuals, who are not legally separated, that have
670 established domiciles at separate locations within the state.
671 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
672 commission may make rules defining the term "domicile."

673 (20) (a) Except as provided in Subsection (20)(c), "improvement" means a building,
674 structure, fixture, fence, or other item that is permanently attached to land, regardless of
675 whether the title has been acquired to the land, if:

676 (i) (A) attachment to land is essential to the operation or use of the item; and

677 (B) the manner of attachment to land suggests that the item will remain attached to the
678 land in the same place over the useful life of the item; or

679 (ii) removal of the item would:

680 (A) cause substantial damage to the item; or

681 (B) require substantial alteration or repair of a structure to which the item is attached.

682 (b) "Improvement" includes:

683 (i) an accessory to an item described in Subsection (20)(a) if the accessory is:

684 (A) essential to the operation of the item described in Subsection (20)(a); and

685 (B) installed solely to serve the operation of the item described in Subsection (20)(a);

686 and

687 (ii) an item described in Subsection (20)(a) that is temporarily detached from the land
688 for repairs and remains located on the land.

689 (c) "Improvement" does not include:

690 (i) an item considered to be personal property pursuant to rules made in accordance
691 with Section [59-2-107](#);

692 (ii) a moveable item that is attached to land for stability only or for an obvious
693 temporary purpose;

694 (iii) (A) manufacturing equipment and machinery; or

695 (B) essential accessories to manufacturing equipment and machinery;

696 (iv) an item attached to the land in a manner that facilitates removal without substantial
697 damage to the land or the item; or

698 (v) a transportable factory-built housing unit as defined in Section [59-2-1502](#) if that
699 transportable factory-built housing unit is considered to be personal property under Section
700 [59-2-1503](#).

701 (21) "Intangible property" means:

702 (a) property that is capable of private ownership separate from tangible property,
703 including:

704 (i) money;

705 (ii) credits;

706 (iii) bonds;

707 (iv) stocks;

- 708 (v) representative property;
- 709 (vi) franchises;
- 710 (vii) licenses;
- 711 (viii) trade names;
- 712 (ix) copyrights; and
- 713 (x) patents;
- 714 (b) a low-income housing tax credit;
- 715 (c) goodwill; or
- 716 (d) a renewable energy tax credit or incentive, including:
 - 717 (i) a federal renewable energy production tax credit under Section 45, Internal Revenue
 - 718 Code;
 - 719 (ii) a federal energy credit for qualified renewable electricity production facilities under
 - 720 Section 48, Internal Revenue Code;
 - 721 (iii) a federal grant for a renewable energy property under American Recovery and
 - 722 Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
 - 723 (iv) a tax credit under Subsection [59-7-614\(5\)](#).
- 724 (22) "Livestock" means:
 - 725 (a) a domestic animal;
 - 726 (b) a fish;
 - 727 (c) a fur-bearing animal;
 - 728 (d) a honeybee; or
 - 729 (e) poultry.
- 730 (23) "Low-income housing tax credit" means:
 - 731 (a) a federal low-income housing tax credit under Section 42, Internal Revenue Code;
 - 732 or
 - 733 (b) a low-income housing tax credit under Section [59-7-607](#) or Section [59-10-1010](#).
- 734 (24) "Metalliferous minerals" includes gold, silver, copper, lead, zinc, and uranium.
- 735 (25) "Mine" means a natural deposit of either metalliferous or nonmetalliferous
- 736 valuable mineral.
- 737 (26) "Mining" means the process of producing, extracting, leaching, evaporating, or
- 738 otherwise removing a mineral from a mine.

739 (27) (a) "Mobile flight equipment" means tangible personal property that is owned or
740 operated by an air charter service, air contract service, or airline and:

741 (i) is capable of flight or is attached to an aircraft that is capable of flight; or

742 (ii) is contained in an aircraft that is capable of flight if the tangible personal property
743 is intended to be used:

744 (A) during multiple flights;

745 (B) during a takeoff, flight, or landing; and

746 (C) as a service provided by an air charter service, air contract service, or airline.

747 (b) (i) "Mobile flight equipment" does not include a spare part other than a spare
748 engine that is rotated at regular intervals with an engine that is attached to the aircraft.

749 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
750 commission may make rules defining the term "regular intervals."

751 (28) "Nonmetalliferous minerals" includes, but is not limited to, oil, gas, coal, salts,
752 sand, rock, gravel, and all carboniferous materials.

753 (29) "Part-year residential property" means property that is not residential property on
754 January 1 of a calendar year but becomes residential property after January 1 of the calendar
755 year.

756 (30) "Personal property" includes:

757 (a) every class of property as defined in Subsection (31) that is the subject of
758 ownership and is not real estate or an improvement;

759 (b) any pipe laid in or affixed to land whether or not the ownership of the pipe is
760 separate from the ownership of the underlying land, even if the pipe meets the definition of an
761 improvement;

762 (c) bridges and ferries;

763 (d) livestock; and

764 (e) outdoor advertising structures as defined in Section [72-7-502](#).

765 (31) (a) "Property" means property that is subject to assessment and taxation according
766 to its value.

767 (b) "Property" does not include intangible property as defined in this section.

768 (32) "Public utility" means:

769 (a) for purposes of this chapter, the operating property of a railroad, gas corporation, oil

770 or gas transportation or pipeline company, coal slurry pipeline company, electrical corporation,
771 telephone corporation, sewerage corporation, or heat corporation where the company performs
772 the service for, or delivers the commodity to, the public generally or companies serving the
773 public generally, or in the case of a gas corporation or an electrical corporation, where the gas
774 or electricity is sold or furnished to any member or consumers within the state for domestic,
775 commercial, or industrial use; and

776 (b) the operating property of any entity or person defined under Section 54-2-1 except
777 water corporations.

778 (33) (a) Subject to Subsection (33)(b), "qualifying exempt primary residential rental
779 personal property" means household furnishings, furniture, and equipment that:

780 (i) are used exclusively within a dwelling unit that is the primary residence of a tenant;

781 (ii) are owned by the owner of the dwelling unit that is the primary residence of a
782 tenant; and

783 (iii) after applying the residential exemption described in Section 59-2-103, are exempt
784 from taxation under this chapter in accordance with Subsection 59-2-1115(2).

785 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
786 commission may by rule define the term "dwelling unit" for purposes of this Subsection (33)
787 and Subsection (36).

788 (34) "Real estate" or "real property" includes:

789 (a) the possession of, claim to, ownership of, or right to the possession of land;

790 (b) all mines, minerals, and quarries in and under the land, all timber belonging to
791 individuals or corporations growing or being on the lands of this state or the United States, and
792 all rights and privileges appertaining to these; and

793 (c) improvements.

794 (35) (a) "Relationship with an owner of the property's land surface rights" means a
795 relationship described in Subsection 267(b), Internal Revenue Code, except that the term 25%
796 shall be substituted for the term 50% in Subsection 267(b), Internal Revenue Code.

797 (b) For purposes of determining if a relationship described in Subsection 267(b),
798 Internal Revenue Code, exists, the ownership of stock shall be determined using the ownership
799 rules in Subsection 267(c), Internal Revenue Code.

800 (36) (a) Subject to Subsection (36)(b), "residential property," for purposes of the

801 reductions and adjustments under this chapter, means any property used for residential
802 purposes as a primary residence.

803 (b) Subject to Subsection (36)(c), "residential property":

804 (i) except as provided in Subsection (36)(b)(ii), includes household furnishings,
805 furniture, and equipment if the household furnishings, furniture, and equipment are:

806 (A) used exclusively within a dwelling unit that is the primary residence of a tenant;

807 and

808 (B) owned by the owner of the dwelling unit that is the primary residence of a tenant;

809 and

810 (ii) does not include property used for transient residential use.

811 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
812 commission may by rule define the term "dwelling unit" for purposes of Subsection (33) and
813 this Subsection (36).

814 (37) "Split estate mineral rights owner" means a person that:

815 (a) has a legal right to extract a mineral from property;

816 (b) does not hold more than a 25% interest in:

817 (i) the land surface rights of the property where the wellhead is located; or

818 (ii) an entity with an ownership interest in the land surface rights of the property where
819 the wellhead is located;

820 (c) is not an entity in which the owner of the land surface rights of the property where
821 the wellhead is located holds more than a 25% interest; and

822 (d) does not have a relationship with an owner of the land surface rights of the property
823 where the wellhead is located.

824 (38) (a) "State-assessed commercial vehicle" means:

825 (i) any commercial vehicle, trailer, or semitrailer that operates interstate or intrastate to
826 transport passengers, freight, merchandise, or other property for hire; or

827 (ii) any commercial vehicle, trailer, or semitrailer that operates interstate and transports
828 the vehicle owner's goods or property in furtherance of the owner's commercial enterprise.

829 (b) "State-assessed commercial vehicle" does not include vehicles used for hire that are
830 specified in Subsection (9)(c) as county-assessed commercial vehicles.

831 (39) "Subdivided lot" means a lot, parcel, or other division of land, that is a division of

832 a base parcel.

833 (40) "Taxable value" means fair market value less any applicable reduction allowed for
834 residential property under Section [59-2-103](#).

835 (41) "Tax area" means a geographic area created by the overlapping boundaries of one
836 or more taxing entities.

837 (42) "Taxing entity" means any county, city, town, school district, special taxing
838 district, local district under Title 17B, Limited Purpose Local Government Entities - Local
839 Districts, or other political subdivision of the state with the authority to levy a tax on property.

840 (43) (a) "Tax roll" means a permanent record of the taxes charged on property, as
841 extended on the assessment roll, and may be maintained on the same record or records as the
842 assessment roll or may be maintained on a separate record properly indexed to the assessment
843 roll.

844 (b) "Tax roll" includes tax books, tax lists, and other similar materials.

845 Section 11. Section **63I-2-211** is amended to read:

846 **63I-2-211. Repeal dates -- Title 11.**

847 (1) (a) Subsections [11-13-302\(2\)\(a\)\(i\)](#) and [\(2\)\(b\)\(i\)](#), the language that states "or
848 [53A-17a-135.5](#), as applicable" is repealed July 1, 2023.

849 (2) Section [11-13-310](#), the language that states "or [53A-17a-135.5](#), as applicable," is
850 repealed July 1, 2023.

851 (3) Title 11, Chapter 53, Residential Property Reimbursement, is repealed on January
852 1, 2020.

853 Section 12. Section **63I-2-253** is amended to read:

854 **63I-2-253. Repeal dates -- Titles 53, 53A, and 53B.**

855 (1) Section [53A-1-403.5](#) is repealed July 1, 2017.

856 (2) Section [53A-1-411](#) is repealed July 1, 2017.

857 (3) Section [53A-1-709](#) is repealed July 1, 2020.

858 (4) Subsection [53A-1a-513\(4\)](#) is repealed July 1, 2017.

859 (5) Section [53A-1a-513.5](#) is repealed July 1, 2017.

860 (6) Title 53A, Chapter 1a, Part 10, UPSTART, is repealed July 1, 2019.

861 (7) Subsection [53A-2-118.4 \(1\)\(c\)\(i\)](#), the language that states "or [53A-17a-135.5](#), as
862 applicable" is repealed July 1, 2023.

863 ~~[(7)]~~ (8) Title 53A, Chapter 8a, Part 8, Peer Assistance and Review Pilot Program, is
 864 repealed July 1, 2017.

865 (9) Subsection 53A-17a-103(2)(a)(i), the language that states "or 53A-17a-135.5, as
 866 applicable" is repealed July 1, 2023.

867 (10) Subsections 53A-17a-105(4) and (5), the language that states "or 53A-17a-135.5,
 868 as applicable," is repealed July 1, 2023.

869 (11) Subsection 53A-17a-135(1)(b) is repealed July 1, 2023.

870 (12) Subsection 53A-17a-135.1(3), the language that states "or 53A-17a-135.5, as
 871 applicable" is repealed July 1, 2023.

872 (13) Section 53A-17a-135.5 is repealed July 1, 2023.

873 (14) Subsection 53A-17a-143(1), the language that states "or 53A-17a-135.5, as
 874 applicable" is repealed July 1, 2023.

875 ~~[(8)]~~ (15) Sections 53A-24-601 and 53A-24-602 are repealed January 1, 2018.

876 ~~[(9)]~~ (16) (a) Subsections 53B-2a-103(2) and (4) are repealed July 1, 2019.

877 (b) When repealing Subsections 53B-2a-103(2) and (4), the Office of Legislative
 878 Research and General Counsel shall, in addition to its authority under Subsection 36-12-12(3),
 879 make necessary changes to subsection numbering and cross references.

880 ~~[(10)]~~ (17) Title 53B, Chapter 18, Part 14, Uintah Basin Air Quality Research Project,
 881 is repealed July 1, 2023.

882 (18) On July 1, 2023, when making changes in this section, the Office of Legislative
 883 Research and General Counsel shall:

884 (a) in addition to its authority under Subsection 36-12-12(3), make corrections
 885 necessary to ensure that sections and subsections identified in this section are complete
 886 sentences and accurately reflect the office's perception of the Legislature's intent; and

887 (b) identify the text of the affected sections and subsections based upon the section and
 888 subsection numbers used in this bill.

889 Section 13. Section **63I-2-259** is amended to read:

890 **63I-2-259. Repeal dates -- Title 59.**

891 (1) Subsection 59-2-102(8)(a)(i), the language that states "or 53A-17a-135.5, as
 892 applicable" is repealed July 1, 2023.

893 ~~[(11)]~~ (2) Subsection 59-2-919(10) is repealed December 31, 2015.

894 [~~2~~] (3) Subsection [59-2-919.1](#)(4) is repealed December 31, 2015.

895 [~~3~~] (4) Subsection [59-2-1007](#)(14) is repealed on December 31, 2018.

896 Section 14. **Effective date.**

897 This bill takes effect on January 1, 2018.

898 Section 15. **Revisor instructions.**

899 The Legislature intends that the Office of Legislative Research and General Counsel, in
900 preparing the Utah Code database for publication, replace the language in Subsection
901 [63I-2-253](#)(19)(b) from "this bill" to the bill's designated chapter number in the Laws of Utah.