

90 of federalism;

91 (h) the separate and independent powers of the state that serve as a check on the federal
92 government;

93 (i) first amendment rights and freedoms contained therein; and

94 (j) any other issues relating to federalism the commission considers necessary.

95 (9) The commission may apply for and receive grants, and receive private donations to
96 assist in funding the creation, enhancement, and dissemination of the curriculum.

97 (10) Before the final meeting of H→ [2018] 2019 ←H , the commission shall conduct
97a the activities
98 described in Section 63C-4a-307.

99 Section 2. Section **63C-4a-307** is enacted to read:

100 **63C-4a-307. Foregone property tax evaluation procedures.**

101 (1) As used in this section:

102 (a) (i) "Federally controlled land" means any land within the exterior boundaries of the
103 state that is controlled by the United States government for the entire taxable year.

104 (ii) "Federally controlled land" does not include:

105 (A) a military installation;

106 (B) a federal enclave as described in United States Constitution, Article I, Section 8,
107 clause 17; or

108 (C) land owned by an Indian tribe as described in 18 U.S.C. Sec. 1151.

109 (b) (i) "Payments in lieu of tax" means payments made by the federal government to a
110 county, municipality, or school district of the state.

111 (ii) "Payments in lieu of tax" includes a payment under:

112 (A) the in lieu of property taxes program, 31 U.S.C. Sec. 6901, et seq., commonly
113 referred to as PILT; and

114 (B) the impact aid program, 20 U.S.C. Sec. 7701, et seq.

115 (2) (a) The commission shall hold a hearing regarding the impact on the state from the
116 failure of the federal government to make payments in lieu of tax that are equivalent to the
117 property tax revenue that the state would generate but for federally controlled land.

118 (b) The commission shall invite and accept testimony on the information described in
119 Subsection (2)(a) and the impact on the ability and the duty of the state to fund education and
120 to protect and promote the health, safety, and welfare of the state, the state's political