

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

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

927 63H-1-302(2)(b); or

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

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

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

931 within a project area.

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

933 the Utah National Guard.

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

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

936 ~~H~~→ ~~(10)~~ (11) ←~~H~~ "Military Installation Development Authority energy tax" or "MIDA
936a energy tax"

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

938 ~~H~~→ ~~(11)~~ (10) ←~~H~~ "Military Installation Development Authority accommodations tax"
938a or "MIDA

939 accommodations tax" means the tax imposed under Section 63H-1-205.

940 ~~(11)~~ (12) "Military land" means land or a facility, including leased land or a leased

941 facility, that is part of or affiliated with a base, camp, post, station, yard, center, or installation

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

943 ~~(12)~~ (13) "Municipal energy tax" means a municipal energy sales and use tax under

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

945 ~~(13)~~ (14) "Municipal services revenue" means revenue that the authority:

946 (a) collects from the authority's:

947 (i) levy of a municipal energy tax;

948 (ii) levy of a MIDA energy tax;

949 (iii) levy of a telecommunications tax;

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

951 (v) imposition of a resort communities tax;

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

953 (c) receives as dedicated tax collections.

954 ~~(14)~~ (15) "Municipal tax" means a municipal energy tax, MIDA energy tax, MIDA

955 accommodations tax, telecommunications tax, transient room tax, or resort communities tax.

1049 to or charged by the provider for accommodations and services.

1050 (4) A provider may recover an amount equal to the MIDA accommodations tax from
 1051 customers, if the provider includes the amount as a separate billing line item.

1052 (5) If the authority imposes the tax described in this section, neither the authority nor a
 1053 public entity may impose, on the amounts paid or charged for accommodations and services,
 1054 any other tax described in:

1055 (a) Title 59, Chapter 12, Sales and Use Tax Act; or

1056 (b) Title 59, Chapter 28, State Transient Room Tax Act.

1057 (6) Except as provided in Subsection (7) or (8), the tax imposed under this section shall
 1058 be administered, collected, and enforced in accordance with:

1059 (a) the same procedures used to administer, collect, and enforce the tax under:

1060 (i) Title 59, Chapter 12, Part 1, Tax Collection; or

1061 (ii) Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act; and

1062 (b) Title 59, Chapter 1, General Taxation Policies.

1063 (7) The location of a transaction shall be determined in accordance with Sections
 1064 59-12-211 through 59-12-215.

1065 (8) ~~§~~→ (a) ←~~§~~ A tax under this section is not subject to Section 59-12-107.1 or 59-12-123

1065a or

1066 Subsections 59-12-205(2) through (7).

1066a **§→ (b) The exemptions described in Sections 59-12-104, 59-12-104.1, and 59-12-104.6 do not**

1066b **apply to a tax imposed under this section.** ←~~§~~

1067 (9) The State Tax Commission shall:

1068 (a) except as provided in Subsection (9)(b), distribute the revenue collected from the
 1069 tax to the authority; and

1070 (b) retain and deposit an administrative charge in accordance with Section 59-1-306
 1071 from revenue the commission collects from a tax under this section.

1072 (10) (a) If the authority imposes, repeals, or changes the rate of tax under this section,
 1073 the implementation, repeal, or change shall take effect:

1074 (i) on the first day of a calendar quarter; and

1075 (ii) after a 90-day period beginning on the date the State Tax Commission receives the
 1076 notice described in Subsection (10)(b) from the authority.

1077 (b) The notice required in Subsection (10)(a)(ii) shall state:

1078 (i) that the authority will impose, repeal, or change the rate of a tax under this section;

1079 (ii) the effective date of the implementation, repeal, or change of the tax; and

1080 (iii) the rate of the tax.

1081 (11) In addition to the uses permitted under Section 63H-1-502, the authority may
1082 allocate revenue from the MIDA accommodations tax to a county in which a place of
1083 accommodation that is subject to the MIDA accommodations tax is located, if:

1084 (a) the county had a transient room tax described in Section 59-12-301 in effect at the
1085 time the authority board imposed a MIDA accommodations tax by ordinance; and

1086 (b) the revenue replaces revenue that the county received from a county transient room
1087 tax described ~~in~~ **in** ~~Section 59-12-301~~ Section 59-12-301 for the county's general operations and administrative
1088 expenses.

1089 Section 6. Section **63H-1-302** is amended to read:

1090 **63H-1-302. Number of board members -- Appointment.**

1091 (1) The authority's board shall consist of seven members.

1092 (2) ~~[Five]~~ The governor shall appoint five members of the board ~~[shall be appointed by~~
1093 ~~the governor]~~ as follows:

1094 (a) one member shall be appointed who is interested in supporting military efforts in
1095 the state;

1096 (b) subject to Subsection (4)(d), three members shall be appointed, each of whom is a
1097 mayor or member of the legislative body of a municipality or county that is adjacent or in close
1098 proximity to a project area or proposed project area; and

1099 (c) one member shall be appointed from the executive branch or a state agency that is
1100 involved with military issues.

1101 (3) The president of the Senate and the speaker of the House of Representatives shall
1102 each appoint one board member.

1103 (4) (a) Each vacancy shall be filled in the same manner under this section as the
1104 appointment of the member whose vacancy is being filled.

1105 (b) Each person appointed to fill a vacancy shall serve the remaining unexpired term of
1106 the member whose vacancy the person is filling.

1107 (c) If a mayor or member of a legislative body appointed under Subsection (2)(b)
1108 leaves office as mayor or a member of the legislative body, a vacancy on the board occurs and
1109 the governor shall appoint another mayor or member of a legislative body, as provided in
1110 Subsection (2)(b), to fill the vacancy.

1142 **property tax allocation.**

1143 (1) (a) The authority may:

1144 (i) subject to Subsection (1)(b), receive up to 75% of the property tax allocation for up
1145 to 25 years, as provided in this part; and1146 (ii) use the property tax allocation during and after the period described in Subsection
1147 (1)(a)(i).1148 (b) With respect to a parcel located within a project area, the 25-year period described
1149 in Subsection (1)(a)(i) shall begin on the day on which the authority receives the first property
1150 tax allocation from that parcel.1151 (2) Improvements on a parcel within a project area become subject to property tax on
1152 January 1 immediately following the day on which the authority or an entity designated by the
1153 authority issues a certificate of occupancy with respect to those improvements.1154 (3) (a) If the authority or an entity designated by the authority has not issued a
1155 certificate of occupancy for a private parcel within a project area, the private parcel owner shall
1156 enter into a contract with the authority to make an annual payment to the authority:1157 (i) that is equal to ~~5~~→ 1.2% of ←~~5~~ the taxable value of the parcel above the base taxable
1157a value of the1158 parcel; and1159 (ii) until the parcel becomes subject to the property tax described in Subsection (2).1160 (b) The authority may use the revenue from payments described in Subsection (3)(a)
1161 for any purpose described in Subsection 63H-1-502(1).1162 [~~3~~] (4) Each county that collects property tax on property within a project area shall
1163 pay and distribute to the authority the property tax allocation and dedicated tax collections that
1164 the authority is entitled to collect under this title, in the manner and at the time provided in
1165 Section 59-2-1365.1166 [~~4~~] (5) (a) The board shall determine by resolution when the entire project area or an
1167 individual parcel within a project area is subject to property tax allocation.1168 (b) The board shall amend the project area budget to reflect whether a parcel within a
1169 project area is subject to property tax allocation.1170 Section 8. Section **63H-1-502** is amended to read:1171 **63H-1-502. Allowable uses of property tax allocation and other funds.**

1172 (1) Other than municipal services revenue, the authority may use the property tax

- 1173 allocation and other funds available to the authority:
- 1174 (a) for any purpose authorized under this chapter;
- 1175 (b) for administrative, overhead, legal, and other operating expenses of the authority;
- 1176 (c) to pay for, including financing or refinancing, all or part of the development of land
1177 within the project area from which the property tax allocation or other funds were collected,
1178 including assisting the ongoing operation of a development or facility within the project area;
- 1179 (d) to pay the cost of the installation and construction of publicly owned infrastructure
1180 and improvements within the project area from which the property tax allocation funds were
1181 collected;
- 1182 (e) to pay the cost of the installation of publicly owned infrastructure and
1183 improvements, including a passenger ropeway, as defined in Section 72-11-102, outside the
1184 project area if:
- 1185 (i) the authority board determines by resolution that the infrastructure and
1186 improvements are of benefit to the project area; and
- 1187 (ii) for a passenger ropeway, at least one end of the ropeway is located within the
1188 project area; ~~and~~
- 1189 (f) to pay the principal and interest on bonds issued by the authority[-];
- 1190 (g) to pay for a morale, welfare, and recreation program of a United States Air Force
1191 base in Utah, affiliated with the project area from which the funds were collected; or
- 1192 (h) to pay for the promotion of ~~H~~ → [;] : ← ~~H~~
- 1193 (i) a development within the project area; or
- 1194 (ii) amenities outside of the project area that are associated with a development within
1195 the project area.
- 1196 (2) The authority may use revenue generated from the operation of publicly owned
1197 infrastructure operated by the authority or improvements operated by the authority to:
- 1198 (a) operate and maintain the infrastructure or improvements; and
- 1199 (b) pay for authority operating expenses, including administrative, overhead, and legal
1200 expenses.
- 1201 (3) For purposes of Subsection (1), the authority may use:
- 1202 (a) tax ~~revenues~~ revenue received under Subsection 59-12-205(2)(b)(ii);
- 1203 (b) resort communities tax ~~[revenues generated from a project area that contains private~~