

**REVISOR'S TECHNICAL CORRECTIONS TO UTAH CODE**

2021 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Francis D. Gibson**

Senate Sponsor: Evan J. Vickers

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**LONG TITLE**

**General Description:**

This bill modifies parts of the Utah Code to make technical corrections.

**Highlighted Provisions:**

This bill:

► modifies parts of the Utah Code to make technical corrections, including eliminating references to repealed provisions, eliminating redundant or obsolete language, making minor wording changes, updating cross-references, and correcting numbering and other errors.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**9-1-209**, as enacted by Laws of Utah 2020, Chapter 318

**9-6-903**, as enacted by Laws of Utah 2020, Fifth Special Session, Chapter 12

**10-9a-401**, as last amended by Laws of Utah 2019, Chapters 136 and 327

**10-9a-404**, as last amended by Laws of Utah 2020, Chapter 434

**10-9a-408**, as last amended by Laws of Utah 2020, Chapter 434

**16-10a-1008.7**, as last amended by Laws of Utah 2013, Chapter 412



28           **17B-2a-1205**, as last amended by Laws of Utah 2020, Chapters 282 and 397  
29           **19-6-119**, as last amended by Laws of Utah 2018, Chapter 241  
30           **20A-2-206**, as last amended by Laws of Utah 2020, Chapters 31, 95 and last amended  
31 by Coordination Clause, Laws of Utah 2020, Chapter 95  
32           **26-21-3**, as last amended by Laws of Utah 2020, Chapters 154, 352, 373 and last  
33 amended by Coordination Clause, Laws of Utah 2020, Chapter 154  
34           **26-60-103**, as last amended by Laws of Utah 2020, Chapter 119  
35           **31A-35-103**, as last amended by Laws of Utah 2017, Chapters 168 and 363  
36           **34A-2-407**, as last amended by Laws of Utah 2019, Chapter 136  
37           **34A-3-108**, as last amended by Laws of Utah 2019, Chapter 136  
38           **49-11-406**, as last amended by Laws of Utah 2020, Chapter 24  
39           **49-13-203**, as last amended by Laws of Utah 2020, Chapters 24 and 365  
40           **49-20-418**, as enacted by Laws of Utah 2018, Chapter 357  
41           **49-22-205**, as last amended by Laws of Utah 2020, Chapter 24  
42           **53E-1-201**, as last amended by Laws of Utah 2020, Chapters 51, 174, 254, 274, 321,  
43 354, 365 and last amended by Coordination Clause, Laws of Utah 2020, Chapters  
44 254, 274, and 321  
45           **59-10-1034**, as last amended by Laws of Utah 2016, Third Special Session, Chapter 1  
46           **59-12-102**, as last amended by Laws of Utah 2020, Chapters 354, 365, and 438  
47           **62A-15-103.5**, as enacted by Laws of Utah 2019, Chapter 110  
48           **63B-1-306**, as last amended by Laws of Utah 2017, Chapter 436  
49           **63C-4a-102**, as last amended by Laws of Utah 2019, Chapter 246  
50           **63G-2-204**, as last amended by Laws of Utah 2019, Chapter 334  
51           **63G-6a-1204**, as last amended by Laws of Utah 2014, Chapter 196  
52           **63I-1-226**, as last amended by Laws of Utah 2020, Chapters 19, 154, 172, 181, 221,  
53 232, 303, 347, and 429  
54           **63I-1-251**, as last amended by Laws of Utah 2020, Chapter 232  
55           **63I-1-253**, as last amended by Laws of Utah 2020, Chapters 154, 174, 214, 234, 242,  
56 269, 335, and 354  
57           **63I-1-259**, as last amended by Laws of Utah 2020, Chapter 332  
58           **63I-2-217**, as last amended by Laws of Utah 2020, Chapters 47, 114, and 434

- 59 [63I-2-219](#), as last amended by Laws of Utah 2019, Chapter 246
- 60 [63I-2-249](#), as last amended by Laws of Utah 2020, Chapter 187
- 61 [63I-2-253](#), as last amended by Laws of Utah 2020, Sixth Special Session, Chapter 13
- 62 [63I-2-263](#), as last amended by Laws of Utah 2020, Fifth Special Session, Chapter 12
- 63 [63J-3-402](#), as last amended by Laws of Utah 2017, Chapter 436
- 64 [63M-4-503](#), as last amended by Laws of Utah 2018, Chapter 149
- 65 [63M-7-204](#), as last amended by Laws of Utah 2020, Chapters 200, 230, and 395
- 66 [63N-15-501](#), as enacted by Laws of Utah 2020, Sixth Special Session, Chapter 19
- 67 [67-22-2](#), as last amended by Laws of Utah 2018, Chapter 39
- 68 [76-9-802](#), as last amended by Laws of Utah 2020, Chapter 394



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

71 Section 1. Section **9-1-209** is amended to read:

72 **9-1-209. Heritage and Arts Foundation Fund.**

73 (1) As used in this section, "fund" means the Heritage and Arts Foundation Fund  
74 created in this section.

75 (2) There is created an expendable special revenue fund known as the "Heritage and  
76 Arts Foundation Fund."

77 (3) The executive director shall administer the fund.

78 (4) Money may be deposited into the fund from a variety of sources, including  
79 transfers, grants, private foundations, individual donors, gifts, bequests, legislative  
80 appropriations, and money made available from any other source.

81 (5) Money collected by the Heritage and Arts Foundation described in Subsections  
82 [~~9-22-104~~] [9-1-201](#)(3)(b) and (5) shall be deposited into the fund.

83 (6) Any portion of the fund may be treated as an endowment fund such that the  
84 principal of that portion of the fund is held in perpetuity on behalf of the department.

85 (7) The state treasurer shall invest the money in the fund according to the procedures  
86 and requirements of Title 51, Chapter 7, State Money Management Act, except that all interest  
87 or other earnings derived from those investments shall be deposited into the fund.

88 (8) The executive director may expend money from the fund for any of the purposes  
89 described in this title.

90 Section 2. Section **9-6-903** is amended to read:

91 **9-6-903. Duties of the division.**

92 (1) As soon as is practicable but on or before July 31, 2020, the division shall:

93 (a) establish an application process by which a qualified organization may apply for a  
94 grant under this part, which application shall include:

95 (i) a declaration, signed under penalty of perjury, that the application is complete, true,  
96 and correct and any estimates about the net costs to provide the cultural, artistic, botanical,  
97 recreational, or zoological activity are made in good faith;

98 (ii) an acknowledgment that the qualified organization is subject to audit; and

99 (iii) a plan for providing the activity described in Subsection **9-6-902(2)(a)**;

100 (b) establish a method for the office, in consultation with the Governor's Office of  
101 Economic Development for recreational applicants, to determine which applicants are eligible  
102 to receive a grant;

103 (c) establish a formula to award grant funds; and

104 (d) report the information described in Subsections (1)(a) through (c) to the director of  
105 the Division of Finance.

106 (2) The division shall:

107 (a) participate in the presentation that the director of the Division of Finance provides  
108 to the legislative committee under Section **63A-3-111**; and

109 (b) consider any recommendations for adjustments to the grant program from the  
110 legislative committee.

111 (3) Subject to appropriation, beginning on August 5, 2020, the division shall:

112 (a) collect applications for grant funds from qualified organizations;

113 (b) determine, in consultation with the Governor's Office of Economic Development  
114 for recreational applicants, which applicants meet the eligibility requirements for receiving a  
115 grant; and

116 (c) award the grant funds:

117 (i) (A) after an initial application period that ends on or before August 31, 2020; and

118 (B) if funds remain after the initial application period, on a rolling basis until the  
119 earlier of funds being exhausted or December 30, 2020; and

120 (ii) in accordance with the process established under Subsection (1) [~~and the limit~~

121 described in Subsection ~~9-6-902(3)~~].

122 (4) The division shall encourage any qualified organization that receives grant funds to  
123 commit to following best practices to protect the health and safety of the qualified  
124 organization's employees and customers.

125 (5) (a) The division may audit a qualified organization's reported net cost to provide a  
126 cultural, artistic, botanical, recreational, or zoological activity.

127 (b) The division may recapture grant funds if, after audit, the division determines that:

128 (i) if a qualified organization made representations about the qualified organization's  
129 actual net cost to provide the cultural, artistic, botanical, recreational, or zoological activity, the  
130 representations are not complete, true, and correct; or

131 (ii) if a qualified organization made representations about the qualified organization's  
132 estimated net cost to provide the cultural, artistic, botanical, recreational, or zoological activity,  
133 the representations are not made in good faith.

134 (c) (i) A qualified organization that is subject to recapture shall pay to the Division of  
135 Finance a penalty equal to the amount of the grant recaptured multiplied by the applicable  
136 income tax rate in Section ~~59-7-104~~ or ~~59-10-104~~.

137 (ii) The Division of Finance shall deposit the penalty into the Education Fund.

138 (6) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
139 division may make rules to administer the grant program.

140 Section 3. Section **10-9a-401** is amended to read:

141 **10-9a-401. General plan required -- Content.**

142 (1) In order to accomplish the purposes of this chapter, each municipality shall prepare  
143 and adopt a comprehensive, long-range general plan for:

144 (a) present and future needs of the municipality; and

145 (b) growth and development of all or any part of the land within the municipality.

146 (2) The general plan may provide for:

147 (a) health, general welfare, safety, energy conservation, transportation, prosperity, civic  
148 activities, aesthetics, and recreational, educational, and cultural opportunities;

149 (b) the reduction of the waste of physical, financial, or human resources that result  
150 from either excessive congestion or excessive scattering of population;

151 (c) the efficient and economical use, conservation, and production of the supply of:

- 152 (i) food and water; and
- 153 (ii) drainage, sanitary, and other facilities and resources;
- 154 (d) the use of energy conservation and solar and renewable energy resources;
- 155 (e) the protection of urban development;
- 156 (f) if the municipality is a town, the protection or promotion of moderate income
- 157 housing;
- 158 (g) the protection and promotion of air quality;
- 159 (h) historic preservation;
- 160 (i) identifying future uses of land that are likely to require an expansion or significant
- 161 modification of services or facilities provided by each affected entity; and
- 162 (j) an official map.

163 (3) (a) The general plan of a municipality, other than a town, shall plan for moderate

164 income housing growth.

165 (b) On or before December 1, 2019, each of the following that have a general plan that

166 does not comply with Subsection (3)(a) shall amend the general plan to comply with

167 Subsection (3)(a):

- 168 (i) a city of the first, second, third, or fourth class;
- 169 (ii) a city of the fifth class with a population of 5,000 or more, if the city is located
- 170 within a county of the first, second, or third class; and
- 171 (iii) a metro township with a population of 5,000 or more.

172 (c) The population figures described in Subsections (3)(b)(ii) and (iii) shall be derived

173 from:

- 174 (i) the most recent official census or census estimate of the United States Census
- 175 Bureau; or
- 176 (ii) if a population figure is not available under Subsection (3)(c)(i), an estimate of the
- 177 Utah Population Committee.

178 (4) Subject to Subsection [10-9a-403](#)~~(2)~~(3), the municipality may determine the

179 comprehensiveness, extent, and format of the general plan.

180 Section 4. Section **10-9a-404** is amended to read:

181 **10-9a-404. Public hearing by planning commission on proposed general plan or**

182 **amendment -- Notice -- Revisions to general plan or amendment -- Adoption or rejection**

183 **by legislative body.**

184 (1) (a) After completing its recommendation for a proposed general plan, or proposal to  
185 amend the general plan, the planning commission shall schedule and hold a public hearing on  
186 the proposed plan or amendment.

187 (b) The planning commission shall provide notice of the public hearing, as required by  
188 Section 10-9a-204.

189 (c) After the public hearing, the planning commission may modify the proposed  
190 general plan or amendment.

191 (2) The planning commission shall forward the proposed general plan or amendment to  
192 the legislative body.

193 (3) (a) The legislative body may adopt, reject, or make any revisions to the proposed  
194 general plan or amendment that it considers appropriate.

195 (b) If the municipal legislative body rejects the proposed general plan or amendment, it  
196 may provide suggestions to the planning commission for the planning commission's review and  
197 recommendation.

198 (4) The legislative body shall adopt:

199 (a) a land use element as provided in Subsection 10-9a-403~~(2)~~(3)(a)(i);

200 (b) a transportation and traffic circulation element as provided in Subsection  
201 10-9a-403~~(2)~~(3)(a)(ii); and

202 (c) for a municipality, other than a town, after considering the factors included in  
203 Subsection 10-9a-403~~(2)~~(3)(b)(ii), a plan to provide a realistic opportunity to meet the need  
204 for additional moderate income housing within the next five years.

205 Section 5. Section 10-9a-408 is amended to read:

206 **10-9a-408. Reporting requirements and civil action regarding moderate income**  
207 **housing element of general plan.**

208 (1) The legislative body of a municipality described in Subsection 10-9a-401(3)(b)  
209 shall annually:

210 (a) review the moderate income housing plan element of the municipality's general  
211 plan and implementation of that element of the general plan;

212 (b) prepare a report on the findings of the review described in Subsection (1)(a); and

213 (c) post the report described in Subsection (1)(b) on the municipality's website.

214 (2) The report described in Subsection (1) shall include:

215 (a) a revised estimate of the need for moderate income housing in the municipality for  
216 the next five years;

217 (b) a description of progress made within the municipality to provide moderate income  
218 housing, demonstrated by analyzing and publishing data on the number of housing units in the  
219 municipality that are at or below:

220 (i) 80% of the adjusted median family income;

221 (ii) 50% of the adjusted median family income; and

222 (iii) 30% of the adjusted median family income;

223 (c) a description of any efforts made by the municipality to utilize a moderate income  
224 housing set-aside from a community reinvestment agency, redevelopment agency, or  
225 community development and renewal agency; and

226 (d) a description of how the municipality has implemented any of the recommendations  
227 related to moderate income housing described in Subsection 10-9a-403~~(2)~~(3)(b)(iii).

228 (3) The legislative body of each municipality described in Subsection (1) shall send a  
229 copy of the report under Subsection (1) to the Department of Workforce Services, the  
230 association of governments in which the municipality is located, and, if located within the  
231 boundaries of a metropolitan planning organization, the appropriate metropolitan planning  
232 organization.

233 (4) In a civil action seeking enforcement or claiming a violation of this section or of  
234 Subsection 10-9a-404(4)(c), a plaintiff may not recover damages but may be awarded only  
235 injunctive or other equitable relief.

236 Section 6. Section 16-10a-1008.7 is amended to read:

237 **16-10a-1008.7. Conversion to or from a domestic limited liability company.**

238 (1) (a) A corporation may convert to a domestic limited liability company subject to  
239 [~~Title 48, Chapter 2c, Utah Revised Limited Liability Company Act, or~~] Title 48, Chapter 3a,  
240 Utah Revised Uniform Limited Liability Company Act, as appropriate pursuant to Section  
241 48-3a-1405 by complying with:

242 (i) this Subsection (1); and

243 (ii) Section [~~48-2c-1401 or~~] 48-3a-1041.

244 (b) If a corporation converts to a domestic limited liability company in accordance with



245 this Subsection (1), the articles of conversion shall:

246 (i) comply with [~~Section 48-2c-1402 or~~] Sections 48-3a-1045 and 48-3a-1046; and

247 (ii) if the corporation has issued shares, provide for:

248 (A) the cancellation of any issued share; or

249 (B) the conversion of any issued share to a membership interest in the domestic limited  
250 liability company.

251 (c) Before [~~articles of conversion, in accordance with Section 48-2c-1404, or~~] a

252 statement of conversion, in accordance with Section 48-3a-1045, may be filed with the

253 division, the conversion shall be approved:

254 (i) in the manner provided for the articles of incorporation or bylaws of the  
255 corporation; or

256 (ii) if the articles of incorporation or bylaws of the corporation do not provide the  
257 method for approval:

258 (A) if the corporation has issued shares, by all of the outstanding shares of all classes  
259 of shares of the corporation regardless of limitations or restrictions on the voting rights of the  
260 shares; or

261 (B) if the corporation has not issued shares, by a majority of:

262 (I) the directors in office at the time that the conversion is approved by the board of  
263 directors; or

264 (II) if directors have not been appointed or elected, the incorporators.

265 (2) A domestic limited liability company may convert to a corporation subject to this  
266 chapter by:

267 (a) filing articles of incorporation in accordance with this chapter; and

268 (b) complying with Section [~~48-2c-1406 or~~] 48-3a-1041, as appropriate pursuant to  
269 Section 48-3a-1405.

270 Section 7. Section 17B-2a-1205 is amended to read:

271 **17B-2a-1205. Public infrastructure district board -- Governing document.**

272 (1) The legislative body or board of the creating entity shall appoint the members of the  
273 board, in accordance with the governing document.

274 (2) (a) Unless otherwise limited in the governing document and except as provided in  
275 Subsection (2)(b), the initial term of each member of the board is four years.

276 (b) Notwithstanding Subsection (2)(a), approximately half of the members of the initial  
277 board shall serve a six-year term so that, after the expiration of the initial term, the term of  
278 approximately half the board members expires every two years.

279 (c) A board may elect that a majority of the board serve an initial term of six years.

280 (d) After the initial term, the term of each member of the board is four years.

281 (3) (a) Notwithstanding Subsection [17B-1-302\(1\)\(b\)](#), a board member is not required  
282 to be a resident within the boundaries of the public infrastructure district if:

283 (i) all of the surface property owners consent to the waiver of the residency  
284 requirement;

285 (ii) there are no residents within the boundaries of the public infrastructure district;

286 (iii) no qualified candidate timely files to be considered for appointment to the board;

287 or

288 (iv) no qualified individual files a declaration of candidacy for a board position in  
289 accordance with Subsection [~~[17B-1-306\(4\)](#)~~ [17B-1-306\(5\)](#)].

290 (b) Except under the circumstances described in Subsection (3)(a)(iii) or (iv), the  
291 residency requirement in Subsection [17B-1-302\(1\)\(b\)](#) is applicable to any board member  
292 elected for a division or board position that has transitioned from an appointed to an elected  
293 board member in accordance with this section.

294 (c) An individual who is not a resident within the boundaries of the public  
295 infrastructure district may not serve as a board member unless the individual is:

296 (i) an owner of land or an agent or officer of the owner of land within the boundaries of  
297 the public infrastructure district; and

298 (ii) a registered voter at the individual's primary residence.

299 (4) (a) A governing document may provide for a transition from legislative body  
300 appointment under Subsection (1) to a method of election by registered voters based upon  
301 milestones or events that the governing document identifies, including a milestone for each  
302 division or individual board position providing that when the milestone is reached:

303 (i) for a division, the registered voters of the division elect a member of the board in  
304 place of an appointed member at the next municipal general election for the board position; or

305 (ii) for an at large board position established in the governing document, the registered  
306 voters of the public infrastructure district elect a member of the board in place of an appointed

307 member at the next municipal general election for the board position.

308 (b) Regardless of whether a board member is elected under Subsection (4)(a), the  
309 position of each remaining board member shall continue to be appointed under Subsection (1)  
310 until the member's respective division or board position surpasses the density milestone  
311 described in the governing document.

312 (5) (a) Subject to Subsection (5)(c), the board may, in the board's discretion but no  
313 more frequently than every four years, reestablish the boundaries of each division so that each  
314 division that has reached a milestone specified in the governing document, as described in  
315 Subsection (4)(a), has, as nearly as possible, the same number of eligible voters.

316 (b) In reestablishing division boundaries under Subsection (5)(a), the board shall  
317 consider existing or potential developments within the divisions which, when completed,  
318 would increase or decrease the number of eligible voters within the division.

319 (c) The governing document may prohibit the board from reestablishing, without the  
320 consent of the creating entity, the division boundaries as described in Subsection (5)(a).

321 (6) The public infrastructure district may not compensate a board member for the  
322 member's service on the board under Section 17B-1-307 unless the board member is a resident  
323 within the boundaries of the public infrastructure district.

324 (7) The governing document shall:

325 (a) include a boundary description and a map of the public infrastructure district;

326 (b) state the number of board members;

327 (c) describe any divisions of the public infrastructure district;

328 (d) establish any applicable property tax levy rate limit for the public infrastructure  
329 district;

330 (e) establish any applicable limitation on the principal amount of indebtedness for the  
331 public infrastructure district; and

332 (f) include other information that the public infrastructure district or the creating entity  
333 determines to be necessary or advisable.

334 (8) (a) Except as provided in Subsection (8)(b), the board and the governing body of  
335 the creating entity may amend a governing document by each adopting a resolution that  
336 approves the amended governing document.

337 (b) Notwithstanding Subsection (8)(a), any amendment to a property tax levy rate

338 limitation requires the consent of:

339 (i) 100% of surface property owners within the boundaries of the public infrastructure  
340 district; and

341 (ii) 100% of the registered voters, if any, within the boundaries of the public  
342 infrastructure district.

343 (9) A board member is not in violation of Section 67-16-9 if the board member:

344 (a) discloses a business relationship in accordance with Sections 67-16-7 and 67-16-8  
345 and files the disclosure with the creating entity:

346 (i) before any appointment or election; and

347 (ii) upon any significant change in the business relationship; and

348 (b) conducts the affairs of the public infrastructure district in accordance with this title  
349 and any parameters described in the governing document.

350 (10) Notwithstanding any other provision of this section, the governing document  
351 governs the number, appointment, and terms of board members of a public infrastructure  
352 district created by the development authority.

353 Section 8. Section 19-6-119 is amended to read:

354 **19-6-119. Nonhazardous solid waste disposal fees.**

355 (1) (a) Through December 31, 2018, and except as provided in Subsection (4), the  
356 owner or operator of a commercial nonhazardous solid waste disposal facility or incinerator  
357 shall pay the following fees for waste received for treatment or disposal at the facility if the  
358 facility or incinerator is required to have operation plan approval under Section 19-6-108 and  
359 primarily receives waste generated by off-site sources not owned, controlled, or operated by the  
360 facility or site owner or operator:

361 (i) 13 cents per ton on all municipal waste and municipal incinerator ash;

362 (ii) 50 cents per ton on the following wastes if the facility disposes of one or more of  
363 the following wastes in a cell exclusively designated for the waste being disposed:

364 (A) construction waste or demolition waste;

365 (B) yard waste, including vegetative matter resulting from landscaping, land  
366 maintenance, and land clearing operations;

367 (C) dead animals;

368 (D) waste tires and materials derived from waste tires disposed of in accordance with

369 Title 19, Chapter 6, Part 8, Waste Tire Recycling Act; and  
370 (E) petroleum contaminated soils that are approved by the director; and  
371 (iii) \$2.50 per ton on:  
372 (A) all nonhazardous solid waste not described in Subsections (1)(a)(i) and (ii); and  
373 (B) (I) fly ash waste;  
374 (II) bottom ash waste;  
375 (III) slag waste;  
376 (IV) flue gas emission control waste generated primarily from the combustion of coal  
377 or other fossil fuels;  
378 (V) waste from the extraction, beneficiation, and processing of ores and minerals; and  
379 (VI) cement kiln dust wastes.  
380 (b) A commercial nonhazardous solid waste disposal facility or incinerator subject to  
381 the fees under Subsection (1)(a)(i) or (ii) is not subject to the fee under Subsection (1)(a)(iii)  
382 for those wastes described in Subsections (1)(a)(i) and (ii).  
383 (c) The owner or operator of a facility described in Subsection [19-6-102\(3\)\(b\)\(iii\)](#) shall  
384 pay a fee of 13 cents per ton on all municipal waste received for disposal at the facility.  
385 (2) (a) Through December 31, 2018, and except as provided in Subsections (2)(c) and  
386 (4), a waste facility that is owned by a political subdivision shall pay the following annual  
387 facility fee to the department by January 15 of each year:  
388 (i) \$800 if the facility receives 5,000 or more but fewer than 10,000 tons of municipal  
389 waste each year;  
390 (ii) \$1,450 if the facility receives 10,000 or more but fewer than 20,000 tons of  
391 municipal waste each year;  
392 (iii) \$3,850 if the facility receives 20,000 or more but fewer than 50,000 tons of  
393 municipal waste each year;  
394 (iv) \$12,250 if the facility receives 50,000 or more but fewer than 100,000 tons of  
395 municipal waste each year;  
396 (v) \$14,700 if the facility receives 100,000 or more but fewer than 200,000 tons of  
397 municipal waste each year;  
398 (vi) \$33,000 if the facility receives 200,000 or more but fewer than 500,000 tons of  
399 municipal waste each year; and

- 400 (vii) \$66,000 if the facility receives 500,000 or more tons of municipal waste each  
401 year.
- 402 (b) The fee identified in Subsection (2)(a) for 2018 shall be paid by January 15, 2019.
- 403 (c) Through December 31, 2018, and except as provided in Subsection (4), a waste  
404 facility that is owned by a political subdivision shall pay \$2.50 per ton for:
  - 405 (i) nonhazardous solid waste that is not a waste described in Subsection (1)(a)(i) or (ii)  
406 received for disposal if the waste is:
    - 407 (A) generated outside the boundaries of the political subdivision; and
    - 408 (B) received from a single generator and exceeds 500 tons in a calendar year; and
  - 409 (ii) waste described in Subsection (1)(a)(iii)(B) received for disposal if the waste is:
    - 410 (A) generated outside the boundaries of the political subdivision; and
    - 411 (B) received from a single generator and exceeds 500 tons in a calendar year.
  - 412 (d) Waste received at a facility owned by a political subdivision under Subsection  
413 (2)(c) may not be counted as part of the total tonnage received by the facility under Subsection  
414 (2)(a).
- 415 (3) (a) As used in this Subsection (3):
  - 416 (i) "Recycling center" means a facility that extracts valuable materials from a waste  
417 stream or transforms or remanufactures the material into a usable form that has demonstrated  
418 or potential market value.
  - 419 (ii) "Transfer station" means a permanent, fixed, supplemental collection and  
420 transportation facility that is used to deposit collected solid waste from off-site into a transfer  
421 vehicle for transport to a solid waste handling or disposal facility.
- 422 (b) Through December 31, 2018, and except as provided in Subsection (4), the owner  
423 or operator of a transfer station or recycling center shall pay to the department the following  
424 fees on waste sent for disposal to a nonhazardous solid waste disposal or treatment facility that  
425 is not subject to a fee under this section:
  - 426 (i) \$1.25 per ton on:
    - 427 (A) all nonhazardous solid waste; and
    - 428 (B) waste described in Subsection (1)(a)(iii)(B);
  - 429 (ii) 10 cents per ton on all construction and demolition waste; and
  - 430 (iii) 5 cents per ton on all municipal waste or municipal incinerator ash.

431 (c) Wastes subject to fees under Subsection (3)(b)(ii) or (iii) are not subject to the fee  
432 required under Subsection (3)(b)(i).

433 (4) The owner or operator of a waste disposal facility that receives nonhazardous solid  
434 waste described in Subsection (1)(a)(iii)(B) is not required to pay any fee on those  
435 nonhazardous solid wastes if received solely for the purpose of recycling, reuse, or  
436 reprocessing.

437 (5) Through December 31, 2018, and except as provided in Subsection (2)(a), a facility  
438 required to pay fees under this section shall:

439 (a) calculate the fees by multiplying the total tonnage of nonhazardous solid waste  
440 received during the calendar month, computed to the first decimal place, by the required fee  
441 rate;

442 (b) pay the fees imposed by this section to the department by the 15th day of the month  
443 following the month in which the fees accrued; and

444 (c) with the fees required under Subsection (6)(b), submit to the department, on a form  
445 prescribed by the department, information that verifies the amount of nonhazardous solid waste  
446 received and the fees that the owner or operator is required to pay.

447 (6) (a) In accordance with Section [63J-1-504](#), on or before July 1, 2018, and each fiscal  
448 year thereafter, the department shall establish a fee schedule for the treatment, transfer, and  
449 disposal of all nonhazardous solid waste.

450 (b) The department shall, before establishing the annual fee schedule described in  
451 Subsection (6)(a), consult with industry and local government and complete a review of  
452 program costs and indirect costs of regulating nonhazardous solid waste in the state and use the  
453 findings of the review to create the fee schedule.

454 (c) The fee schedule described in Subsection (6)(a) shall:

455 (i) create an equitable and fair, though not necessarily equal or uniform, fee to be paid  
456 by all persons whose treatment, transfer, or disposal of nonhazardous solid waste creates a  
457 regulatory burden to the department, based on the actual cost [~~as described in Section~~  
458 [19-6-126](#)], and taking into consideration whether the owner or operator of a facility elects to  
459 self-inspect under Section [19-6-109](#), except as provided in Subsection (6)(d);

460 (ii) cover the fully burdened costs of the program and provide for reasonable and  
461 timely oversight by the department;

462 (iii) adequately meet the needs of industry, local government, and the department,  
463 including enabling the department to employ the appropriate number of qualified personnel to  
464 appropriately oversee industry and local government regulation;

465 (iv) provide stable funding for the Environmental Quality Restricted Account created  
466 in Section 19-1-108; and

467 (v) for solid waste managed at a transfer facility, be no greater than the cost of  
468 regulatory services provided to the transfer facility.

469 (d) Any person who treats, transfers, stores, or disposes of solid waste from the  
470 extraction, beneficiation, and processing of ores and minerals on a site owned, controlled, or  
471 operated by that person may not be charged a fee under this section for the treatment, transfer,  
472 storage, or disposal of solid waste from the extraction, beneficiation, and processing of ores  
473 and minerals that are generated:

474 (i) on-site by the person; or

475 (ii) by off-site sources owned, controlled, or operated by the person.

476 (e) The fees in the fee schedule established by Subsection (6)(a) shall take effect on  
477 January 1, 2019.

478 (7) On and after January 1, 2019, a facility required to pay fees under this section shall:

479 (a) pay the fees imposed by this section to the department by the 15th day of the month  
480 following the quarter in which the fees accrued; and

481 (b) with the fees required under Subsection (7)(a), submit to the department, on a form  
482 prescribed by the department, information that verifies the amount of nonhazardous solid waste  
483 received and the fees that the owner or operator is required to pay.

484 (8) In setting the fee schedule described in Subsection (6)(a), the department shall  
485 ensure that a party is not charged multiple fees for the same solid waste, except the department  
486 may charge a separate fee for a transfer station.

487 (9) The department shall:

488 (a) deposit all fees received under this section into the Environmental Quality  
489 Restricted Account created in Section 19-1-108; and

490 (b) in preparing its budget for the governor and the Legislature, separately indicate the  
491 amount of the department's budget necessary to administer the solid and hazardous waste  
492 program established by this part.



493 (10) The department may contract or agree with a county to assist in performing  
494 nonhazardous solid waste management activities, including agreements for:

495 (a) the development of a solid waste management plan required under Section  
496 17-15-23; and

497 (b) pass-through of available funding.

498 (11) This section does not exempt any facility from applicable regulation under the  
499 Atomic Energy Act, 42 U.S.C. Sec. 2014 and 2021 through 2114.

500 (12) The department shall report to the Natural Resources, Agriculture, and  
501 Environment Interim Committee by November 30, 2017, on the fee schedule described in  
502 Subsection (6)(a).

503 Section 9. Section 20A-2-206 is amended to read:

504 **20A-2-206. Electronic registration.**

505 (1) The lieutenant governor shall create and maintain an electronic system that is  
506 publicly available on the Internet for an individual to apply for voter registration or  
507 preregistration.

508 (2) An electronic system for voter registration or preregistration shall require:

509 (a) that an applicant have a valid driver license or identification card, issued under Title  
510 53, Chapter 3, Uniform Driver License Act, that reflects the applicant's current principal place  
511 of residence;

512 (b) that the applicant provide the information required by Section 20A-2-104, except  
513 that the applicant's signature may be obtained in the manner described in Subsections (2)(d)  
514 and (4);

515 (c) that the applicant attest to the truth of the information provided; and

516 (d) that the applicant authorize the lieutenant governor's and county clerk's use of the  
517 applicant's:

518 (i) driver license or identification card signature, obtained under Title 53, Chapter 3,  
519 Uniform Driver License Act, for voter registration purposes; or

520 (ii) signature on file in the lieutenant governor's statewide voter registration database  
521 developed under Section 20A-2-109.

522 (3) Notwithstanding Section 20A-2-104, an applicant using the electronic system for  
523 voter registration or preregistration created under this section is not required to complete a

524 printed registration form.

525 (4) A system created and maintained under this section shall provide the notices  
526 concerning a voter's presentation of identification contained in Subsection 20A-2-104(1).

527 (5) The lieutenant governor shall:

528 (a) obtain a digital copy of the applicant's driver license or identification card signature  
529 from the Driver License Division; or

530 (b) ensure that the applicant's signature is already on file in the lieutenant governor's  
531 statewide voter registration database developed under Section 20A-2-109.

532 (6) The lieutenant governor shall send the information to the county clerk for the  
533 county in which the applicant's principal place of residence is found for further action as  
534 required by Section 20A-2-304 after:

535 (a) receiving all information from an applicant; and

536 (b) (i) receiving all information from the Driver License Division; or

537 (ii) ensuring that the applicant's signature is already on file in the lieutenant governor's  
538 statewide voter registration database developed under Section 20A-2-109.

539 (7) The lieutenant governor may use additional security measures to ensure the  
540 accuracy and integrity of an electronically submitted voter registration.

541 (8) If an individual applies to register under this section no later than 11 calendar days  
542 before the date of an election, the county clerk shall:

543 (a) accept and process the voter registration form;

544 (b) unless the individual named in the form is preregistering to vote:

545 (i) enter the applicant's name on the list of registered voters for the voting precinct in  
546 which the applicant resides; and

547 (ii) notify the individual that the individual is registered to vote in the upcoming  
548 election; and

549 (c) if the individual named in the form is preregistering to vote, comply with Section  
550 20A-2-101.1.

551 (9) If an individual applies to register under this section after the deadline described in  
552 Subsection (8), the county clerk shall, unless the individual is preregistering to vote:

553 (a) accept the application for registration; and

554 (b) except as provided in Subsection 20A-2-207(6), if possible, promptly inform the

555 individual that the individual will not be registered to vote in the pending election, unless the  
556 individual registers to vote by provisional ballot during the early voting period, if applicable, or  
557 on election day, in accordance with Section 20A-2-207.

558 (10) The lieutenant governor shall provide a means by which a registered voter shall  
559 sign the application form [~~as provided in Section 20A-3-304~~].

560 Section 10. Section 26-21-3 is amended to read:

561 **26-21-3. Health Facility Committee -- Members -- Terms -- Organization --**  
562 **Meetings.**

563 (1) (a) The Health Facility Committee created by Section 26-1-7 consists of [~~11~~] 12  
564 members appointed by the governor in consultation with the executive director.

565 (b) The appointed members shall be knowledgeable about health care facilities and  
566 issues.

567 (2) The membership of the committee is:

568 (a) one physician, licensed to practice medicine and surgery under Title 58, Chapter 67,  
569 Utah Medical Practice Act, or Title 58, Chapter 68, Utah Osteopathic Medical Practice Act,  
570 who is a graduate of a regularly chartered medical school;

571 (b) one hospital administrator;

572 (c) one hospital trustee;

573 (d) one representative of a freestanding ambulatory surgical facility;

574 (e) one representative of an ambulatory surgical facility that is affiliated with a  
575 hospital;

576 (f) one representative of the nursing care facility industry;

577 (g) one registered nurse, licensed to practice under Title 58, Chapter 31b, Nurse  
578 Practice Act;

579 (h) one licensed architect or engineer with expertise in health care facilities;

580 (i) one representative of assisted living facilities licensed under this chapter;

581 (j) two consumers, one of whom has an interest in or expertise in geriatric care; and

582 (k) one representative from either a home health care provider or a hospice provider.

583 (3) (a) Except as required by Subsection (3)(b), members shall be appointed for a term  
584 of four years.

585 (b) Notwithstanding the requirements of Subsection (3)(a), the governor shall, at the

586 time of appointment or reappointment, adjust the length of terms to ensure that the terms of  
587 committee members are staggered so that approximately half of the committee is appointed  
588 every two years.

589 (c) When a vacancy occurs in the membership for any reason, the replacement shall be  
590 appointed for the unexpired term by the governor, giving consideration to recommendations  
591 made by the committee, with the consent of the Senate.

592 (d) A member may not serve more than two consecutive full terms or 10 consecutive  
593 years, whichever is less. However, a member may continue to serve as a member until the  
594 member is replaced.

595 (e) The committee shall annually elect from its membership a chair and vice chair.

596 (f) The committee shall meet at least quarterly, or more frequently as determined by the  
597 chair or five members of the committee.

598 (g) Six members constitute a quorum. A vote of the majority of the members present  
599 constitutes action of the committee.

600 Section 11. Section **26-60-103** is amended to read:

601 **26-60-103. Scope of telehealth practice.**

602 (1) A provider offering telehealth services shall:

603 (a) at all times:

604 (i) act within the scope of the provider's license under Title 58, Occupations and  
605 Professions, in accordance with the provisions of this chapter and all other applicable laws and  
606 rules; and

607 (ii) be held to the same standards of practice as those applicable in traditional health  
608 care settings;

609 (b) if the provider does not already have a provider-patient relationship with the  
610 patient, establish a provider-patient relationship during the patient encounter in a manner  
611 consistent with the standards of practice, determined by the Division of Professional Licensing  
612 in rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
613 including providing the provider's licensure and credentials to the patient;

614 (c) [~~in accordance with Title 58, Chapter 82, Electronic Prescribing Act,~~] before  
615 providing treatment or prescribing a prescription drug, establish a diagnosis and identify  
616 underlying conditions and contraindications to a recommended treatment after:

617 (i) obtaining from the patient or another provider the patient's relevant clinical history;  
618 and

619 (ii) documenting the patient's relevant clinical history and current symptoms;

620 (d) be available to a patient who receives telehealth services from the provider for  
621 subsequent care related to the initial telemedicine services, in accordance with community  
622 standards of practice;

623 (e) be familiar with available medical resources, including emergency resources near  
624 the originating site, in order to make appropriate patient referrals when medically indicated;

625 (f) in accordance with any applicable state and federal laws, rules, and regulations,  
626 generate, maintain, and make available to each patient receiving telehealth services the patient's  
627 medical records; and

628 (g) if the patient has a designated health care provider who is not the telemedicine  
629 provider:

630 (i) consult with the patient regarding whether to provide the patient's designated health  
631 care provider a medical record or other report containing an explanation of the treatment  
632 provided to the patient and the telemedicine provider's evaluation, analysis, or diagnosis of the  
633 patient's condition;

634 (ii) collect from the patient the contact information of the patient's designated health  
635 care provider; and

636 (iii) within two weeks after the day on which the telemedicine provider provides  
637 services to the patient, and to the extent allowed under HIPAA as that term is defined in  
638 Section 26-18-17, provide the medical record or report to the patient's designated health care  
639 provider, unless the patient indicates that the patient does not want the telemedicine provider to  
640 send the medical record or report to the patient's designated health care provider.

641 (2) Subsection (1)(g) does not apply to prescriptions for eyeglasses or contacts.

642 (3) Except as specifically provided in Title 58, Chapter 83, Online Prescribing,  
643 Dispensing, and Facilitation Licensing Act, and unless a provider has established a  
644 provider-patient relationship with a patient, a provider offering telemedicine services may not  
645 diagnose a patient, provide treatment, or prescribe a prescription drug based solely on one of  
646 the following:

647 (a) an online questionnaire;

- 648 (b) an email message; or
- 649 (c) a patient-generated medical history.
- 650 (4) A provider may not offer telehealth services if:
- 651 (a) the provider is not in compliance with applicable laws, rules, and regulations
- 652 regarding the provider's licensed practice; or
- 653 (b) the provider's license under Title 58, Occupations and Professions, is not active and
- 654 in good standing.

655 Section 12. Section **31A-35-103** is amended to read:

656 **31A-35-103. Exemption from other provisions of this title.**

657 Bail bond agencies are exempted from:

- 658 (1) Chapter 3, Department Funding, Fees, and Taxes, except Section [31A-3-103](#);
- 659 (2) Chapter 4, Insurers in General, except Sections [31A-4-102](#), [31A-4-103](#), [31A-4-104](#),
- 660 and [31A-4-107](#);
- 661 (3) Chapter 5, Domestic Stock and Mutual Insurance Corporations, except Section
- 662 [31A-5-103](#);
- 663 (4) Chapter 6a, Service Contracts;
- 664 (5) Chapter 6b, Guaranteed Asset Protection Waiver Act;
- 665 (6) Chapter 7, Nonprofit Health Service Insurance Corporations;
- 666 (7) Chapter 8, Health Maintenance Organizations and Limited Health Plans;
- 667 (8) Chapter 8a, Health Discount Program Consumer Protection Act;
- 668 (9) Chapter 9, Insurance Fraternal;
- 669 (10) Chapter 10, Annuities;
- 670 (11) Chapter 11, Motor Clubs;
- 671 (12) Chapter 12, State Risk Management Fund;
- 672 (13) Chapter 14, Foreign Insurers;
- 673 (14) Chapter 15, Unauthorized Insurers, Surplus Lines, and Risk Retention Groups;
- 674 (15) Chapter 16, Insurance Holding Companies;
- 675 (16) Chapter 17, Determination of Financial Condition;
- 676 (17) Chapter 18, Investments;
- 677 (18) Chapter 19a, Utah Rate Regulation Act;
- 678 (19) Chapter 20, Underwriting Restrictions;

- 679 (20) Chapter 23b, Navigator License Act;  
 680 (21) Chapter 25, Third Party Administrators;  
 681 (22) Chapter 26, Insurance Adjusters;  
 682 (23) Chapter 27, Delinquency Administrative Action Provisions;  
 683 (24) Chapter 27a, Insurer Receivership Act;  
 684 (25) Chapter 28, Guaranty Associations;  
 685 (26) Chapter 30, Individual, Small Employer, and Group Health Insurance Act;  
 686 (27) Chapter 31, Insurance Fraud Act;  
 687 (28) Chapter 32a, Medical Care Savings Account Act;  
 688 (29) Chapter 36, Life Settlements Act;  
 689 (30) Chapter 37, Captive Insurance Companies Act;  
 690 (31) Chapter 37a, Special Purpose Financial Captive Insurance Company Act;  
 691 (32) Chapter 38, Federal Health Care Tax Credit Program Act;  
 692 (33) Chapter 39, Interstate Insurance Product Regulation Compact;  
 693 (34) Chapter 40, Professional Employer Organization Licensing Act;  
 694 (35) Chapter 41, Title Insurance Recovery, Education, and Research Fund Act; and  
 695 [~~36~~] Chapter 42, Defined Contribution Risk Adjuster Act; and]  
 696 [~~37~~] (36) Chapter 43, Small Employer Stop-Loss Insurance Act.

697 Section 13. Section **34A-2-407** is amended to read:

698 **34A-2-407. Reporting of industrial injuries -- Regulation of health care**  
 699 **providers.**

700 (1) As used in this section, "physician" is as defined in Section [34A-2-111](#).

701 (2) (a) An employee sustaining an injury arising out of and in the course of  
 702 employment shall provide notification to the employee's employer promptly of the injury.

703 (b) If the employee is unable to provide the notification required by Subsection (2)(a),  
 704 the following may provide notification of the injury to the employee's employer:

705 (i) the employee's next of kin; or

706 (ii) the employee's attorney.

707 (c) An employee claiming benefits under this chapter or Chapter 3, Utah Occupational  
 708 Disease Act, shall comply with rules adopted by the commission regarding disclosure of  
 709 medical records of the employee medically relevant to the industrial accident or occupational

710 disease claim.

711 (3) (a) An employee is barred for any claim of benefits arising from an injury if the  
712 employee fails to notify within the time period described in Subsection (3)(b):

713 (i) the employee's employer in accordance with Subsection (2); or

714 (ii) the division.

715 (b) The notice required by Subsection (3)(a) shall be made within:

716 (i) 180 days of the day on which the injury occurs; or

717 (ii) in the case of an occupational hearing loss, the time period specified in Section

718 [34A-2-506](#).

719 (4) The following constitute notification of injury required by Subsection (2):

720 (a) an employer's report filed with:

721 (i) the division; or

722 (ii) the employer's workers' compensation insurance carrier;

723 (b) a physician's injury report filed with:

724 (i) the division;

725 (ii) the employer; or

726 (iii) the employer's workers' compensation insurance carrier;

727 (c) a workers' compensation insurance carrier's report filed with the division; or

728 (d) the payment of any medical or disability benefits by:

729 (i) the employer; or

730 (ii) the employer's workers' compensation insurance carrier.

731 (5) (a) An employer and the employer's workers' compensation insurance carrier, if  
732 any, shall file a report in accordance with the rules made under Subsection (5)(b) of a:

733 (i) work-related fatality; or

734 (ii) work-related injury resulting in:

735 (A) medical treatment;

736 (B) loss of consciousness;

737 (C) loss of work;

738 (D) restriction of work; or

739 (E) transfer to another job.

740 (b) An employer or the employer's workers' compensation insurance carrier, if any,



741 shall file a report required by Subsection (5)(a), and any subsequent reports of a previously  
742 reported injury as may be required by the commission, within the time limits and in the manner  
743 established by rule by the commission made after consultation with the workers' compensation  
744 advisory council and in accordance with Title 63G, Chapter 3, Utah Administrative  
745 Rulemaking Act. A rule made under this Subsection (5)(b) shall:

746 (i) be reasonable; and

747 (ii) take into consideration the practicality and cost of complying with the rule.

748 (c) A report is not required to be filed under this Subsection (5) for a minor injury, such  
749 as a cut or scratch that requires first aid treatment only, unless:

750 (i) a treating physician files a report with the division in accordance with Subsection  
751 (9); or

752 (ii) a treating physician is required to file a report with the division in accordance with  
753 Subsection (9).

754 (6) An employer and its workers' compensation insurance carrier, if any, required to  
755 file a report under Subsection (5) shall provide the employee with:

756 (a) a copy of the report submitted to the division; and

757 (b) a statement, as prepared by the division, of the employee's rights and  
758 responsibilities related to the industrial injury.

759 (7) An employer shall maintain a record in a manner prescribed by the commission by  
760 rule of all:

761 (a) work-related fatalities; or

762 (b) work-related injuries resulting in:

763 (i) medical treatment;

764 (ii) loss of consciousness;

765 (iii) loss of work;

766 (iv) restriction of work; or

767 (v) transfer to another job.

768 (8) (a) Except as provided in Subsection (8)(b), an employer or a workers'  
769 compensation insurance carrier who refuses or neglects to make a report, maintain a record, or  
770 file a report as required by this section is subject to a civil assessment:

771 (i) imposed by the division, subject to the requirements of Title 63G, Chapter 4,

772 Administrative Procedures Act; and

773 (ii) that may not exceed \$500.

774 (b) An employer or workers' compensation insurance carrier is not subject to the civil  
775 assessment under this Subsection (8) if:

776 (i) the employer or workers' compensation insurance carrier submits a report later than  
777 required by this section; and

778 (ii) the division finds that the employer or workers' compensation insurance carrier has  
779 shown good cause for submitting a report later than required by this section.

780 (c) (i) A civil assessment collected under this Subsection (8) shall be deposited into the  
781 Uninsured Employers' Fund created in Section 34A-2-704 to be used for a purpose specified in  
782 Section 34A-2-704.

783 (ii) The administrator of the Uninsured Employers' Fund shall collect money required  
784 to be deposited into the Uninsured Employers' Fund under this Subsection (8)(c) in accordance  
785 with Section 34A-2-704.

786 (9) (a) A physician attending an injured employee shall comply with rules established  
787 by the commission regarding:

788 (i) fees for physician's services;

789 (ii) disclosure of medical records of the employee medically relevant to the employee's  
790 industrial accident or occupational disease claim;

791 (iii) reports to the division regarding:

792 (A) the condition and treatment of an injured employee; or

793 (B) any other matter concerning industrial cases that the physician is treating; and

794 (iv) rules made under Section 34A-2-407.5.

795 (b) A physician who is associated with, employed by, or bills through a hospital is  
796 subject to Subsection (9)(a).

797 (c) A hospital providing services for an injured employee is not subject to the  
798 requirements of Subsection (9)(a) except for rules made by the commission that are described  
799 in Subsection (9)(a)(ii) or (iii) or Section 34A-2-407.5.

800 (d) The commission's schedule of fees may reasonably differentiate remuneration to be  
801 paid to providers of health services based on:

802 (i) the severity of the employee's condition;

803 (ii) the nature of the treatment necessary; and

804 (iii) the facilities or equipment specially required to deliver that treatment.

805 (e) This Subsection (9) does not prohibit a contract with a provider of health services  
806 relating to the pricing of goods and services.

807 (10) A copy of the initial report filed under Subsection (9)(a)(iii) shall be furnished to:

808 (a) the division;

809 (b) the employee; and

810 (c) (i) the employer; or

811 (ii) the employer's workers' compensation insurance carrier.

812 (11) (a) As used in this Subsection (11):

813 (i) "Balance billing" means charging a person, on whose behalf a workers'

814 compensation insurance carrier or self-insured employer is obligated to pay medical benefits

815 under this chapter or Chapter 3, Utah Occupational Disease Act, for the difference between

816 what the workers' compensation insurance carrier or self-insured employer reimburses the

817 hospital for covered medical services and what the hospital charges for those covered medical

818 services.

819 (ii) "Covered medical services" means medical services provided by a hospital that are  
820 covered by workers' compensation medical benefits under this chapter or Chapter 3, Utah  
821 Occupational Disease Act.

822 [~~(iii) "Health benefit plan" means the same as that term is defined in Section~~  
823 ~~31A-22-619.6.~~]

824 [~~(iv)~~] (iii) "Self-insured employer" means the same as that term is defined in Section  
825 34A-2-201.5.

826 (b) Subject to Subsection (11)(d), a workers' compensation insurance carrier or  
827 self-insured employer may contract, either in writing or by mutual oral agreement, with a  
828 hospital to establish reimbursement rates.

829 (c) Subject to Subsection (11)(d), for the time period beginning on May 8, 2018, and  
830 ending on July 1, 2021, a workers' compensation insurance carrier or self-insured employer that  
831 is reimbursing a hospital for covered medical services shall reimburse the hospital:

832 (i) in accordance with a contract described in Subsection (11)(b); or

833 (ii) (A) if the hospital is located in a county of the first, second, or third class, as

834 classified in Section 17-50-501, at 75% of the billed hospital fees for the covered medical  
835 services; or

836 (B) if the hospital is located in a county of the fourth, fifth, or sixth class, as classified  
837 in Section 17-50-501, at 85% of the billed hospital fees for the covered medical services.

838 (d) A hospital may not engage in balance billing.

839 ~~[(e) Covered services paid under a health benefit plan are subject to coordination of  
840 benefits in accordance with Section 31A-22-619.6.]~~

841 (12) (a) Subject to appellate review under Section 34A-1-303, the commission has  
842 exclusive jurisdiction to hear and determine:

843 (i) whether goods provided to or services rendered to an employee are compensable  
844 pursuant to this chapter or Chapter 3, Utah Occupational Disease Act, including:

845 (A) medical, nurse, or hospital services;

846 (B) medicines; and

847 (C) artificial means, appliances, or prosthesis;

848 (ii) except for amounts charged or paid under Subsection (11), the reasonableness of  
849 the amounts charged or paid for a good or service described in Subsection (12)(a)(i); and

850 (iii) collection issues related to a good or service described in Subsection (12)(a)(i).

851 (b) Except as provided in Subsection (12)(a), Subsection 34A-2-211(6), or Section  
852 34A-2-212, a person may not maintain a cause of action in any forum within this state other  
853 than the commission for collection or payment for goods or services described in Subsection  
854 (12)(a) that are compensable under this chapter or Chapter 3, Utah Occupational Disease Act.

855 Section 14. Section 34A-3-108 is amended to read:

856 **34A-3-108. Reporting of occupational diseases -- Regulation of health care**  
857 **providers.**

858 (1) An employee sustaining an occupational disease, as defined in this chapter, arising  
859 out of and in the course of employment shall provide notification to the employee's employer  
860 promptly of the occupational disease. If the employee is unable to provide notification, the  
861 employee's next of kin or attorney may provide notification of the occupational disease to the  
862 employee's employer.

863 (2) (a) An employee who fails to notify the employee's employer or the division within  
864 180 days after the cause of action arises is barred from a claim of benefits arising from the

865 occupational disease.

866 (b) The cause of action is considered to arise on the date the employee first:

867 (i) suffers disability from the occupational disease; and

868 (ii) knows, or in the exercise of reasonable diligence should have known, that the

869 occupational disease is caused by employment.

870 (3) The following constitute notification of an occupational disease:

871 (a) an employer's report filed with the:

872 (i) division; or

873 (ii) workers' compensation insurance carrier;

874 (b) a physician's injury report filed with the:

875 (i) division;

876 (ii) employer; or

877 (iii) workers' compensation insurance carrier;

878 (c) a workers' compensation insurance carrier's report to the division; or

879 (d) the payment of any medical or disability benefit by the employer or the employer's

880 workers' compensation insurance carrier.

881 (4) (a) An employer and the employer's workers' compensation insurance carrier, if

882 any, shall file a report in accordance with the rules described in Subsection (4)(b) of any

883 occupational disease resulting in:

884 (i) medical treatment;

885 (ii) loss of consciousness;

886 (iii) loss of work;

887 (iv) restriction of work; or

888 (v) transfer to another job.

889 (b) An employer or the employer's workers' compensation insurance carrier, if any,

890 shall file a report required under Subsection (4)(a) and any subsequent reports of a previously

891 reported occupational disease as may be required by the commission within the time limits and

892 in the manner established by rule by the commission made in accordance with Title 63G,

893 Chapter 3, Utah Administrative Rulemaking Act, under Subsection [34A-2-407\(5\)](#).

894 (c) A report is not required:

895 (i) for a minor injury that requires first aid treatment only, unless a treating physician

896 files, or is required to file, the Physician's Initial Report of Work Injury or Occupational  
897 Disease with the division;

898 (ii) for occupational diseases that manifest after the employee is no longer employed by  
899 the employer with which the exposure occurred; or

900 (iii) when the employer is not aware of an exposure occasioned by the employment that  
901 results in an occupational disease as defined by Section [34A-3-103](#).

902 (5) An employer or its workers' compensation insurance carrier, if any, shall provide  
903 the employee with:

904 (a) a copy of the report submitted to the division; and

905 (b) a statement, as prepared by the division, of the employee's rights and  
906 responsibilities related to the occupational disease.

907 (6) An employer shall maintain a record in a manner prescribed by the division of  
908 occupational diseases resulting in:

909 (a) medical treatment;

910 (b) loss of consciousness;

911 (c) loss of work;

912 (d) restriction of work; or

913 (e) transfer to another job.

914 (7) An employer or a workers' compensation insurance carrier who refuses or neglects  
915 to make a report, maintain a record, or file a report with the division as required by this section  
916 is subject to citation and civil assessment in accordance with Subsection [34A-2-407\(8\)](#).

917 (8) (a) Except as provided in Subsection (8)(c), a physician, surgeon, or other health  
918 care provider attending an occupationally diseased employee shall:

919 (i) comply with the rules, including the schedule of fees, for services as adopted by the  
920 commission;

921 (ii) make reports to the division at any and all times as required as to the condition and  
922 treatment of an occupationally diseased employee or as to any other matter concerning  
923 industrial cases being treated; and

924 (iii) comply with rules made under Section [34A-2-407.5](#).

925 (b) A physician, as defined in Section [34A-2-111](#), who is associated with, employed  
926 by, or bills through a hospital is subject to Subsection (8)(a).

927 (c) A hospital is not subject to the requirements of Subsection (8)(a) except a hospital  
928 is subject to rules made by the commission under Subsections 34A-2-407(9)(a)(ii) and (iii) and  
929 Section 34A-2-407.5.

930 (d) The commission's schedule of fees may reasonably differentiate remuneration to be  
931 paid to providers of health services based on:

932 (i) the severity of the employee's condition;

933 (ii) the nature of the treatment necessary; and

934 (iii) the facilities or equipment specially required to deliver that treatment.

935 (e) This Subsection (8) does not prohibit a contract with a provider of health services  
936 relating to the pricing of goods and services.

937 (9) A copy of the physician's initial report shall be furnished to the:

938 (a) division;

939 (b) employee; and

940 (c) employer or its workers' compensation insurance carrier.

941 (10) A person subject to reporting under Subsection (8)(a)(ii) or Subsection  
942 34A-2-407(9)(a)(iii) who refuses or neglects to make a report or comply with this section is  
943 subject to a civil assessment in accordance with Subsection 34A-2-407(8).

944 (11) (a) As used in this Subsection (11):

945 (i) "Balance billing" means charging a person, on whose behalf a workers'  
946 compensation insurance carrier or self-insured employer is obligated to pay medical benefits  
947 under this chapter or Chapter 2, Workers' Compensation Act, for the difference between what  
948 the workers' compensation insurance carrier or self-insured employer reimburses the hospital  
949 for covered medical services and what the hospital charges for those covered medical services.

950 (ii) "Covered medical services" means medical services provided by a hospital that are  
951 covered by workers' compensation medical benefits under this chapter or Chapter 2, Workers'  
952 Compensation Act.

953 [~~(iii) "Health benefit plan" means the same as that term is defined in Section~~  
954 ~~31A-22-619.6.~~]

955 [~~(iv)~~] (iii) "Self-insured employer" means the same as that term is defined in Section  
956 34A-2-201.5.

957 (b) Subject to Subsection (11)(d), a workers' compensation insurance carrier or

958 self-insured employer may contract, either in writing or by mutual oral agreement, with a  
959 hospital to establish reimbursement rates.

960 (c) Subject to Subsection (11)(d), for the time period beginning on May 10, 2016, and  
961 ending on July 1, 2018, a workers' compensation insurance carrier or self-insured employer that  
962 is reimbursing a hospital that has not entered into a contract described in Subsection (11)(b),  
963 shall reimburse the hospital for covered medical services at 85% of the billed hospital fees for  
964 the covered medical services.

965 (d) A hospital may not engage in balance billing.

966 ~~[(e) Covered services paid under a health benefit plan are subject to coordination of~~  
967 ~~benefits in accordance with Section 31A-22-619.6.]~~

968 (12) (a) An application for a hearing to resolve a dispute regarding an occupational  
969 disease claim shall be filed with the Division of Adjudication.

970 (b) After the filing, a copy shall be forwarded by mail to:

971 (i) (A) the employer; or

972 (B) the employer's workers' compensation insurance carrier;

973 (ii) the applicant; and

974 (iii) the attorneys for the parties.

975 (13) (a) Subject to appellate review under Section 34A-1-303, the commission has  
976 exclusive jurisdiction to hear and determine:

977 (i) whether goods provided to or services rendered to an employee is compensable  
978 pursuant to this chapter and Chapter 2, Workers' Compensation Act, including the following:

979 (A) medical, nurse, or hospital services;

980 (B) medicines; and

981 (C) artificial means, appliances, or prosthesis;

982 (ii) except for amounts charged or paid under Subsection (11), the reasonableness of  
983 the amounts charged or paid for a good or service described in Subsection (13)(a)(i); and

984 (iii) collection issues related to a good or service described in Subsection (13)(a)(i).

985 (b) Except as provided in Subsection (13)(a), Subsection 34A-2-211(6), or Section  
986 34A-2-212, a person may not maintain a cause of action in any forum within this state other  
987 than the commission for collection or payment of goods or services described in Subsection  
988 (13)(a) that are compensable under this chapter or Chapter 2, Workers' Compensation Act.



989 Section 15. Section **49-11-406** is amended to read:

990 **49-11-406. Governor's appointed executives and senior staff -- Appointed**  
 991 **legislative employees -- Transfer of value of accrued defined benefit -- Procedures.**

992 (1) As used in this section:

993 (a) "Defined benefit balance" means the total amount of the contributions made on  
 994 behalf of a member to a defined benefit system plus refund interest.

995 (b) "Senior staff" means an at-will employee who reports directly to an elected official,  
 996 executive director, or director and includes a deputy director and other similar, at-will  
 997 employee positions designated by the governor, the speaker of the House, or the president of  
 998 the Senate and filed with the Department of Human Resource Management and the Utah State  
 999 Retirement Office.

1000 (2) In accordance with this section and subject to requirements under federal law and  
 1001 rules made by the board, a member who has service credit from a system may elect to be  
 1002 exempt from coverage under a defined benefit system and to have the member's defined benefit  
 1003 balance transferred from the defined benefit system or plan to a defined contribution plan in the  
 1004 member's own name if the member is:

1005 (a) the state auditor;

1006 (b) the state treasurer;

1007 (c) an appointed executive under Subsection [67-22-2\(1\)\(a\)](#);

1008 (d) an employee in the Governor's Office;

1009 (e) senior staff in the Governor's Office of Management and Budget;

1010 (f) senior staff in the Governor's Office of Economic Development;

1011 (g) senior staff in the Commission on Criminal and Juvenile Justice;

1012 (h) a legislative employee appointed under Subsection [36-12-7\(3\)\(a\)](#); or

1013 (i) a legislative employee appointed by the speaker of the House of Representatives, the  
 1014 House of Representatives minority leader, the president of the Senate, or the Senate minority  
 1015 leader[; ~~or~~].

1016 [~~(j) senior staff of the Utah Science Technology and Research Initiative created under~~  
 1017 ~~Title 63M, Chapter 2, Utah Science Technology and Research Governing Authority Act.]~~

1018 (3) An election made under Subsection (2):

1019 (a) is final, and no right exists to make any further election;

1020 (b) is considered a request to be exempt from coverage under a defined benefits  
1021 system; and

1022 (c) shall be made on forms provided by the office.

1023 (4) The board shall adopt rules to implement and administer this section.

1024 Section 16. Section **49-13-203** is amended to read:

1025 **49-13-203. Exclusions from membership in system.**

1026 (1) The following employees are not eligible for service credit in this system:

1027 (a) subject to the requirements of Subsection (2), an employee whose employment  
1028 status is temporary in nature due to the nature or the type of work to be performed;

1029 (b) except as provided under Subsection (3)(a), an employee of an institution of higher  
1030 education who participates in a retirement system with a public or private retirement system,  
1031 organization, or company designated by the Utah Board of Higher Education, or the technical  
1032 college board of trustees for an employee of each technical college, during any period in which  
1033 required contributions based on compensation have been paid on behalf of the employee by the  
1034 employer;

1035 (c) an employee serving as an exchange employee from outside the state for an  
1036 employer who has not elected to make all of the employer's exchange employees eligible for  
1037 service credit in this system;

1038 (d) an executive department head of the state or a legislative director, senior executive  
1039 employed by the governor's office, a member of the State Tax Commission, a member of the  
1040 Public Service Commission, and a member of a full-time or part-time board or commission  
1041 who files a formal request for exemption;

1042 (e) an employee of the Department of Workforce Services who is covered under  
1043 another retirement system allowed under Title 35A, Chapter 4, Employment Security Act;

1044 (f) an employee who is employed with an employer that has elected to be excluded  
1045 from participation in this system under Subsection **49-13-202(5)**, effective on or after the date  
1046 of the employer's election under Subsection **49-13-202(5)**;

1047 (g) an employee who is employed with a withdrawing entity that has elected under  
1048 Section **49-11-623**, prior to January 1, 2017, to exclude:

1049 (i) new employees from participation in this system under Subsection **49-11-623(3)(a)**;

1050 or

1051 (ii) all employees from participation in this system under Subsection 49-11-623(3)(b);

1052 or

1053 (h) an employee described in Subsection (1)(h)(i) or (ii) who is employed with a

1054 withdrawing entity that has elected under Section 49-11-624, before January 1, 2018, to

1055 exclude:

1056 (i) new employees from participation in this system under Subsection 49-11-624(3)(a);

1057 or

1058 (ii) all employees from participation in this system under Subsection 49-11-624(3)(b).

1059 (2) If an employee whose status is temporary in nature due to the nature of type of

1060 work to be performed:

1061 (a) is employed for a term that exceeds six months and the employee otherwise

1062 qualifies for service credit in this system, the participating employer shall report and certify to

1063 the office that the employee is a regular full-time employee effective the beginning of the

1064 seventh month of employment; or

1065 (b) was previously terminated prior to being eligible for service credit in this system

1066 and is reemployed within three months of termination by the same participating employer, the

1067 participating employer shall report and certify that the member is a regular full-time employee

1068 when the total of the periods of employment equals six months and the employee otherwise

1069 qualifies for service credits in this system.

1070 (3) (a) Upon cessation of the participating employer contributions, an employee under

1071 Subsection (1)(b) is eligible for service credit in this system.

1072 (b) Notwithstanding the provisions of Subsection (1)(f), any eligibility for service

1073 credit earned by an employee under this chapter before the date of the election under

1074 Subsection 49-13-202(5) is not affected under Subsection (1)(f).

1075 (4) Upon filing a written request for exemption with the office, the following

1076 employees shall be exempt from coverage under this system:

1077 (a) a full-time student or the spouse of a full-time student and individuals employed in  
1078 a trainee relationship;

1079 (b) an elected official;

1080 (c) an executive department head of the state, a member of the State Tax Commission,

1081 a member of the Public Service Commission, and a member of a full-time or part-time board or

- 1082 commission;
- 1083 (d) an employee of the Governor's Office of Management and Budget;
- 1084 (e) an employee of the Governor's Office of Economic Development;
- 1085 (f) an employee of the Commission on Criminal and Juvenile Justice;
- 1086 (g) an employee of the Governor's Office;
- 1087 (h) an employee of the State Auditor's Office;
- 1088 (i) an employee of the State Treasurer's Office;
- 1089 (j) any other member who is permitted to make an election under Section 49-11-406;
- 1090 (k) a person appointed as a city manager or chief city administrator or another person
- 1091 employed by a municipality, county, or other political subdivision, who is an at-will employee;
- 1092 (l) an employee of an interlocal cooperative agency created under Title 11, Chapter 13,
- 1093 Interlocal Cooperation Act, who is engaged in a specialized trade customarily provided through
- 1094 membership in a labor organization that provides retirement benefits to its members; and
- 1095 ~~[(m) an employee of the Utah Science Technology and Research Initiative created~~
- 1096 ~~under Title 63M, Chapter 2, Utah Science Technology and Research Governing Authority Act;~~
- 1097 ~~and]~~
- 1098 ~~[(n)]~~ (m) an employee serving as an exchange employee from outside the state for an
- 1099 employer who has elected to make all of the employer's exchange employees eligible for
- 1100 service credit in this system.
- 1101 (5) (a) Each participating employer shall prepare and maintain a list designating those
- 1102 positions eligible for exemption under Subsection (4).
- 1103 (b) An employee may not be exempted unless the employee is employed in a position
- 1104 designated by the participating employer.
- 1105 (6) (a) In accordance with this section, Section 49-12-203, and Section 49-22-205, a
- 1106 municipality, county, or political subdivision may not exempt a total of more than 50 positions
- 1107 or a number equal to 10% of the eligible employees of the municipality, county, or political
- 1108 subdivision, whichever is less.
- 1109 (b) A municipality, county, or political subdivision may exempt at least one regular
- 1110 full-time employee.
- 1111 (7) Each participating employer shall:
- 1112 (a) maintain a list of employee exemptions; and

1113 (b) update the employee exemptions in the event of any change.

1114 (8) The office may make rules to implement this section.

1115 (9) An employee's exclusion, exemption, participation, or election described in this  
1116 section:

1117 (a) shall be made in accordance with this section; and

1118 (b) is subject to requirements under federal law and rules made by the board.

1119 Section 17. Section **49-20-418** is amended to read:

1120 **49-20-418. Expanded infertility treatment coverage pilot program.**

1121 (1) As used in this section:

1122 (a) "Assisted reproductive technology" means the same as the term is defined in [~~42~~  
1123 ~~U.S. Code Sec. 26-3a-7a~~] 42 U.S.C. Sec. 263a-7.

1124 (b) "Physician" means the same as the term is defined in Section [58-67-102](#).

1125 (c) "Pilot program" means the expanded infertility treatment coverage pilot program  
1126 described in Subsection (2).

1127 (d) "Qualified individual" means a covered individual who is eligible for maternity  
1128 benefits under the program.

1129 (2) (a) Beginning plan year 2018-19, and ending plan year 2020-21, the program shall  
1130 offer a 3-year pilot program within the state risk pool that provides coverage to a qualified  
1131 individual for the use of an assisted reproductive technology.

1132 (b) The pilot program shall offer a one-time, lifetime maximum benefit of \$4,000  
1133 toward the costs of using an assisted reproductive technology for each qualified individual.

1134 (c) The benefit described in Subsection (2)(b) is subject to the same cost sharing  
1135 requirements as the covered individual's plan.

1136 (3) Coverage offered under the pilot program applies if:

1137 (a) the patient who will use the assisted reproductive technology is a qualified  
1138 individual;

1139 (b) (i) the patient's physician verifies that the patient or the patient's spouse has a  
1140 demonstrated condition recognized by a physician as a cause of infertility; or

1141 (ii) the patient attests that the patient is unable to conceive a pregnancy or carry a  
1142 pregnancy to a live birth after a year or more of regular sexual relations without contraception;

1143 (c) the patient attests that the patient has been unable to attain a successful pregnancy

1144 through any less-costly, potentially effective infertility treatments for which coverage is  
1145 available under the health benefit plan; and

1146 (d) the use of the assisted reproductive technology procedure is performed at a medical  
1147 facility that conforms to the minimal standards for programs of assisted reproductive  
1148 technology procedures adopted by the American Society for Reproductive Medicine.

1149 (4) Coverage offered under the pilot program:

1150 (a) may not exceed \$4,000 over the lifetime of each qualified individual;

1151 (b) shall satisfy, in accordance with Subsection 31A-22-610.1(1)(c)(ii), the requirement  
1152 to provide an adoption indemnity benefit to a qualified individual under Section 31A-22-610.1;  
1153 and

1154 (c) does not apply to a qualified individual if the qualified individual has received the  
1155 adoption indemnity benefit required under Section 31A-22-610.1.

1156 (5) (a) The purpose of the pilot program is to study the efficacy of providing coverage  
1157 for the use of an assisted reproductive technology and is not a mandate for coverage of an  
1158 assisted reproductive technology within all health plans offered by the program.

1159 (b) Before November 30, 2021, the program shall report to the Social Services  
1160 Appropriations Subcommittee regarding the costs and benefits of the pilot program.

1161 (6) Under Section 63J-1-603, the Legislature intends that the cost of the pilot program  
1162 will be paid from money above the minimum recommended level in the public employees' state  
1163 risk pool reserve.

1164 Section 18. Section 49-22-205 is amended to read:

1165 **49-22-205. Exemptions from participation in system.**

1166 (1) Upon filing a written request for exemption with the office, the following  
1167 employees are exempt from participation in the system as provided in this section:

1168 (a) an executive department head of the state;

1169 (b) a member of the State Tax Commission;

1170 (c) a member of the Public Service Commission;

1171 (d) a member of a full-time or part-time board or commission;

1172 (e) an employee of the Governor's Office of Management and Budget;

1173 (f) an employee of the Governor's Office of Economic Development;

1174 (g) an employee of the Commission on Criminal and Juvenile Justice;

1175 (h) an employee of the Governor's Office;  
1176 (i) an employee of the State Auditor's Office;  
1177 (j) an employee of the State Treasurer's Office;  
1178 (k) any other member who is permitted to make an election under Section 49-11-406;  
1179 (l) a person appointed as a city manager or appointed as a city administrator or another  
1180 at-will employee of a municipality, county, or other political subdivision;

1181 (m) an employee of an interlocal cooperative agency created under Title 11, Chapter  
1182 13, Interlocal Cooperation Act, who is engaged in a specialized trade customarily provided  
1183 through membership in a labor organization that provides retirement benefits to its members;  
1184 and

1185 ~~[(n) an employee of the Utah Science Technology and Research Initiative created under~~  
1186 ~~Title 63M, Chapter 2, Utah Science Technology and Research Governing Authority Act; and]~~

1187 ~~[(o)]~~ (n) an employee serving as an exchange employee from outside the state for an  
1188 employer who has elected to make all of the employer's exchange employees eligible for  
1189 service credit in this system.

1190 (2) (a) A participating employer shall prepare and maintain a list designating those  
1191 positions eligible for exemption under Subsection (1).

1192 (b) An employee may not be exempted unless the employee is employed in a position  
1193 designated by the participating employer under Subsection (1).

1194 (3) (a) In accordance with this section, Section 49-12-203, and Section 49-13-203, a  
1195 municipality, county, or political subdivision may not exempt a total of more than 50 positions  
1196 or a number equal to 10% of the eligible employees of the municipality, county, or political  
1197 subdivision, whichever is less.

1198 (b) A municipality, county, or political subdivision may exempt at least one regular  
1199 full-time employee.

1200 (4) Each participating employer shall:

1201 (a) maintain a list of employee exemptions; and

1202 (b) update an employee exemption in the event of any change.

1203 (5) Beginning on the effective date of the exemption for an employee who elects to be  
1204 exempt in accordance with Subsection (1):

1205 (a) for a member of the Tier II defined contribution plan:

1206 (i) the participating employer shall contribute the nonelective contribution and the  
1207 amortization rate described in Section 49-22-401, except that the nonelective contribution is  
1208 exempt from the vesting requirements of Subsection 49-22-401(3)(a); and

1209 (ii) the member may make voluntary deferrals as provided in Section 49-22-401; and

1210 (b) for a member of the Tier II hybrid retirement system:

1211 (i) the participating employer shall contribute the nonelective contribution and the  
1212 amortization rate described in Section 49-22-401, except that the contribution is exempt from  
1213 the vesting requirements of Subsection 49-22-401(3)(a);

1214 (ii) the member may make voluntary deferrals as provided in Section 49-22-401; and

1215 (iii) the member is not eligible for additional service credit in the system.

1216 (6) If an employee who is a member of the Tier II hybrid retirement system  
1217 subsequently revokes the election of exemption made under Subsection (1), the provisions  
1218 described in Subsection (5)(b) shall no longer be applicable and the coverage for the employee  
1219 shall be effective prospectively as provided in Part 3, Tier II Hybrid Retirement System.

1220 (7) (a) All employer contributions made on behalf of an employee shall be invested in  
1221 accordance with Subsection 49-22-303(3)(a) or 49-22-401(4)(a) until the one-year election  
1222 period under Subsection 49-22-201(2)(c) is expired if the employee:

1223 (i) elects to be exempt in accordance with Subsection (1); and

1224 (ii) continues employment with the participating employer through the one-year  
1225 election period under Subsection 49-22-201(2)(c).

1226 (b) An employee is entitled to receive a distribution of the employer contributions  
1227 made on behalf of the employee and all associated investment gains and losses if the employee:

1228 (i) elects to be exempt in accordance with Subsection (1); and

1229 (ii) terminates employment prior to the one-year election period under Subsection  
1230 49-22-201(2)(c).

1231 (8) (a) The office shall make rules to implement this section.

1232 (b) The rules made under this Subsection (8) shall include provisions to allow the  
1233 exemption provided under Subsection (1) to apply to all contributions made beginning on or  
1234 after July 1, 2011, on behalf of an exempted employee who began the employment before May  
1235 8, 2012.

1236 (9) An employee's exemption, participation, or election described in this section:



- 1237 (a) shall be made in accordance with this section; and
- 1238 (b) is subject to requirements under federal law and rules made by the board.
- 1239 Section 19. Section **53E-1-201** is amended to read:
- 1240 **53E-1-201. Reports to and action required of the Education Interim Committee.**
- 1241 (1) In accordance with applicable provisions and Section [68-3-14](#), the following
- 1242 recurring reports are due to the Education Interim Committee:
- 1243 (a) the report described in Section [9-22-109](#) by the STEM Action Center Board,
- 1244 including the information described in Section [9-22-113](#) on the status of the computer science
- 1245 initiative and Section [9-22-114](#) on the Computing Partnerships Grants Program;
- 1246 (b) the prioritized list of data research described in Section [35A-14-302](#) and the report
- 1247 on research described in Section [35A-14-304](#) by the Utah Data Research Center;
- 1248 (c) the report described in Section [35A-15-303](#) by the State Board of Education on
- 1249 preschool programs;
- 1250 (d) the report described in Section [53B-1-402](#) by the Utah Board of Higher Education
- 1251 on career and technical education issues and addressing workforce needs;
- 1252 (e) the annual report of the Utah Board of Higher Education described in Section
- 1253 [53B-1-402](#);
- 1254 (f) the reports described in Section [53B-28-401](#) by the Utah Board of Higher Education
- 1255 regarding activities related to campus safety;
- 1256 (g) the State Superintendent's Annual Report by the state board described in Section
- 1257 [53E-1-203](#);
- 1258 (h) the annual report described in Section [53E-2-202](#) by the state board on the strategic
- 1259 plan to improve student outcomes;
- 1260 (i) the report described in Section [53E-8-204](#) by the state board on the Utah Schools for
- 1261 the Deaf and the Blind;
- 1262 (j) the report described in Section [53E-10-703](#) by the Utah Leading through Effective,
- 1263 Actionable, and Dynamic Education director on research and other activities;
- 1264 (k) the report described in Section [53F-4-203](#) by the state board and the independent
- 1265 evaluator on an evaluation of early interactive reading software;
- 1266 (l) the report described in Section [53F-4-407](#) by the state board on UPSTART;
- 1267 (m) the reports described in Sections [53F-5-214](#) and [53F-5-215](#) by the state board

1268 related to grants for professional learning and grants for an elementary teacher preparation  
1269 assessment; and

1270 (n) the report described in Section 53F-5-405 by the State Board of Education  
1271 regarding an evaluation of a partnership that receives a grant to improve educational outcomes  
1272 for students who are low income.

1273 (2) In accordance with applicable provisions and Section 68-3-14, the following  
1274 occasional reports are due to the Education Interim Committee:

1275 (a) the report described in Section 35A-15-303 by the School Readiness Board by  
1276 November 30, 2020, on benchmarks for certain preschool programs;

1277 (b) the report described in Section 53B-28-402 by the Utah Board of Higher Education  
1278 on or before the Education Interim Committee's November 2021 meeting;

1279 [~~(c)~~] the report described in Section 53E-3-519 by the state board regarding counseling  
1280 services in schools;]

1281 [~~(d)~~] (c) the reports described in Section 53E-3-520 by the state board regarding cost  
1282 centers and implementing activity based costing;

1283 [~~(e)~~] (d) if required, the report described in Section 53E-4-309 by the state board  
1284 explaining the reasons for changing the grade level specification for the administration of  
1285 specific assessments;

1286 [~~(f)~~] (e) if required, the report described in Section 53E-5-210 by the state board of an  
1287 adjustment to the minimum level that demonstrates proficiency for each statewide assessment;

1288 [~~(g)~~] (f) in 2022 and in 2023, on or before November 30, the report described in  
1289 Subsection 53E-10-309(7) related to the PRIME pilot program;

1290 [~~(h)~~] (g) the report described in Section 53E-10-702 by Utah Leading through  
1291 Effective, Actionable, and Dynamic Education;

1292 [~~(i)~~] (h) the report described in Section 53F-2-502 by the state board on the program  
1293 evaluation of the dual language immersion program;

1294 [~~(j)~~] (i) if required, the report described in Section 53F-2-513 by the state board  
1295 evaluating the effects of salary bonuses on the recruitment and retention of effective teachers in  
1296 high poverty schools;

1297 [~~(k)~~] (j) upon request, the report described in Section 53F-5-207 by the state board on  
1298 the Intergenerational Poverty Intervention Grants Program;

1299           ~~[(t)]~~ (k) the report described in Section 53F-5-210 by the state board on the Educational  
1300 Improvement Opportunities Outside of the Regular School Day Grant Program;

1301           ~~[(m)]~~ (l) the report described in Section 53G-7-503 by the state board regarding fees  
1302 that LEAs charge during the 2020-2021 school year;

1303           ~~[(n)]~~ (m) the reports described in Section 53G-11-304 by the state board regarding  
1304 proposed rules and results related to educator exit surveys;

1305           ~~[(o)]~~ (n) upon request, the report described in Section 53G-11-505 by the state board  
1306 on progress in implementing employee evaluations;

1307           ~~[(p)]~~ (o) the report described in Section 62A-15-117 by the Division of Substance  
1308 Abuse and Mental Health, the State Board of Education, and the Department of Health  
1309 regarding recommendations related to Medicaid reimbursement for school-based health  
1310 services; and

1311           ~~[(q)]~~ (p) the reports described in Section 63C-19-202 by the Higher Education Strategic  
1312 Planning Commission.

1313           (3) In accordance with Section 53B-7-705, the Education Interim Committee shall  
1314 complete the review of the implementation of performance funding.

1315           Section 20. Section 59-10-1034 is amended to read:

1316           **59-10-1034. Nonrefundable high cost infrastructure development tax credit.**

1317           (1) As used in this section:

1318           (a) "High cost infrastructure project" means the same as that term is defined in Section  
1319 63M-4-602.

1320           (b) "Infrastructure cost-burdened entity" means the same as that term is defined in  
1321 Section 63M-4-602.

1322           (c) "Infrastructure-related revenue" means the same as that term is defined in Section  
1323 63M-4-602.

1324           (d) "Office" means the Office of Energy Development created in Section 63M-4-401.

1325           (2) Subject to the other provisions of this section, a claimant, estate, or trust that is an  
1326 infrastructure cost-burdened entity may claim a nonrefundable tax credit for development of a  
1327 high cost infrastructure project as provided in this section.

1328           (3) The tax credit under this section is the amount listed as the tax credit amount on a  
1329 tax credit certificate that the office issues under Title 63M, Chapter 4, Part 6, High Cost

1330 Infrastructure Development Tax Credit Act, to the infrastructure cost-burdened entity for the  
1331 taxable year.

1332 (4) An infrastructure cost-burdened entity may carry forward a tax credit under this  
1333 section for a period that does not exceed the next seven taxable years if:

1334 (a) the infrastructure cost-burdened entity is allowed to claim a tax credit under this  
1335 section for a taxable year; and

1336 (b) the amount of the tax credit exceeds the infrastructure cost-burdened entity's tax  
1337 liability under this chapter for that taxable year.

1338 (5) (a) In accordance with Section [59-10-137](#), the Revenue and Taxation Interim  
1339 Committee shall study the tax credit allowed by this section and make recommendations  
1340 concerning whether the tax credit should be continued, modified, or repealed.

1341 (b) (i) Except as provided in Subsection (5)(b)(ii), for purposes of the study required by  
1342 this Subsection (5), the office shall provide the following information, if available to the office,  
1343 to the Office of the Legislative Fiscal Analyst:

1344 (A) the amount of tax credit that the office grants to each infrastructure cost-burdened  
1345 entity for each taxable year;

1346 (B) the infrastructure-related revenue generated by each high cost infrastructure  
1347 project;

1348 (C) the information contained in the office's latest report under Section [~~63M-4-505~~]  
1349 [63M-4-605](#); and

1350 (D) any other information that the Office of the Legislative Fiscal Analyst requests.

1351 (ii) (A) In providing the information described in Subsection (5)(b)(i), the office shall  
1352 redact information that identifies a recipient of a tax credit under this section.

1353 (B) If, notwithstanding the redactions made under Subsection (5)(b)(ii)(A), reporting  
1354 the information described in Subsection (5)(b)(i) might disclose the identity of a recipient of a  
1355 tax credit, the office may file a request with the Revenue and Taxation Interim Committee to  
1356 provide the information described in Subsection (5)(b)(i) in the aggregate for all infrastructure  
1357 cost-burdened entities that receive the tax credit under this section.

1358 (c) As part of the study required by this Subsection (5), the Office of the Legislative  
1359 Fiscal Analyst shall report to the Revenue and Taxation Interim Committee a summary and  
1360 analysis of the information provided to the Office of the Legislative Fiscal Analyst by the

1361 office under Subsection (5)(b).

1362 (d) The Revenue and Taxation Interim Committee shall ensure that the  
1363 recommendations described in Subsection (5)(a) include an evaluation of:

- 1364 (i) the cost of the tax credit to the state;
- 1365 (ii) the purpose and effectiveness of the tax credit; and
- 1366 (iii) the extent to which the state benefits from the tax credit.

1367 Section 21. Section **59-12-102** is amended to read:

1368 **59-12-102. Definitions.**

1369 As used in this chapter:

1370 (1) "800 service" means a telecommunications service that:

- 1371 (a) allows a caller to dial a toll-free number without incurring a charge for the call; and
- 1372 (b) is typically marketed:

1373 (i) under the name 800 toll-free calling;

1374 (ii) under the name 855 toll-free calling;

1375 (iii) under the name 866 toll-free calling;

1376 (iv) under the name 877 toll-free calling;

1377 (v) under the name 888 toll-free calling; or

1378 (vi) under a name similar to Subsections (1)(b)(i) through (v) as designated by the

1379 Federal Communications Commission.

1380 (2) (a) "900 service" means an inbound toll telecommunications service that:

1381 (i) a subscriber purchases;

1382 (ii) allows a customer of the subscriber described in Subsection (2)(a)(i) to call in to  
1383 the subscriber's:

1384 (A) prerecorded announcement; or

1385 (B) live service; and

1386 (iii) is typically marketed:

1387 (A) under the name 900 service; or

1388 (B) under a name similar to Subsection (2)(a)(iii)(A) as designated by the Federal

1389 Communications Commission.

1390 (b) "900 service" does not include a charge for:

1391 (i) a collection service a seller of a telecommunications service provides to a

- 1392 subscriber; or
- 1393 (ii) the following a subscriber sells to the subscriber's customer:
- 1394 (A) a product; or
- 1395 (B) a service.
- 1396 (3) (a) "Admission or user fees" includes season passes.
- 1397 (b) "Admission or user fees" does not include:
- 1398 (i) annual membership dues to private organizations; or
- 1399 (ii) a lesson, including a lesson that involves as part of the lesson equipment or a
- 1400 facility listed in Subsection 59-12-103(1)(f).
- 1401 (4) "Affiliate" or "affiliated person" means a person that, with respect to another
- 1402 person:
- 1403 (a) has an ownership interest of more than 5%, whether direct or indirect, in that other
- 1404 person; or
- 1405 (b) is related to the other person because a third person, or a group of third persons who
- 1406 are affiliated persons with respect to each other, holds an ownership interest of more than 5%,
- 1407 whether direct or indirect, in the related persons.
- 1408 (5) "Agreement" means the Streamlined Sales and Use Tax Agreement adopted on
- 1409 November 12, 2002, including amendments made to the Streamlined Sales and Use Tax
- 1410 Agreement after November 12, 2002.
- 1411 (6) "Agreement combined tax rate" means the sum of the tax rates:
- 1412 (a) listed under Subsection (7); and
- 1413 (b) that are imposed within a local taxing jurisdiction.
- 1414 (7) "Agreement sales and use tax" means a tax imposed under:
- 1415 (a) Subsection 59-12-103(2)(a)(i)(A);
- 1416 (b) Subsection 59-12-103(2)(b)(i);
- 1417 (c) Subsection 59-12-103(2)(c)(i);
- 1418 (d) Subsection 59-12-103(2)(d)(i)(A)(I);
- 1419 (e) Section 59-12-204;
- 1420 (f) Section 59-12-401;
- 1421 (g) Section 59-12-402;
- 1422 (h) Section 59-12-402.1;

- 1423 (i) Section 59-12-703;
- 1424 (j) Section 59-12-802;
- 1425 (k) Section 59-12-804;
- 1426 (l) Section 59-12-1102;
- 1427 (m) Section 59-12-1302;
- 1428 (n) Section 59-12-1402;
- 1429 (o) Section 59-12-1802;
- 1430 (p) Section 59-12-2003;
- 1431 (q) Section 59-12-2103;
- 1432 (r) Section 59-12-2213;
- 1433 (s) Section 59-12-2214;
- 1434 (t) Section 59-12-2215;
- 1435 (u) Section 59-12-2216;
- 1436 (v) Section 59-12-2217;
- 1437 (w) Section 59-12-2218;
- 1438 (x) Section 59-12-2219; or
- 1439 (y) Section 59-12-2220.
- 1440 (8) "Aircraft" means the same as that term is defined in Section 72-10-102.
- 1441 (9) "Aircraft maintenance, repair, and overhaul provider" means a business entity:
- 1442 (a) except for:
- 1443 (i) an airline as defined in Section 59-2-102; or
- 1444 (ii) an affiliated group, as defined in Section 59-7-101, except that "affiliated group"
- 1445 includes a corporation that is qualified to do business but is not otherwise doing business in the
- 1446 state, of an airline; and
- 1447 (b) that has the workers, expertise, and facilities to perform the following, regardless of
- 1448 whether the business entity performs the following in this state:
- 1449 (i) check, diagnose, overhaul, and repair:
- 1450 (A) an onboard system of a fixed wing turbine powered aircraft; and
- 1451 (B) the parts that comprise an onboard system of a fixed wing turbine powered aircraft;
- 1452 (ii) assemble, change, dismantle, inspect, and test a fixed wing turbine powered aircraft
- 1453 engine;

1454 (iii) perform at least the following maintenance on a fixed wing turbine powered  
1455 aircraft:

- 1456 (A) an inspection;
- 1457 (B) a repair, including a structural repair or modification;
- 1458 (C) changing landing gear; and
- 1459 (D) addressing issues related to an aging fixed wing turbine powered aircraft;
- 1460 (iv) completely remove the existing paint of a fixed wing turbine powered aircraft and  
1461 completely apply new paint to the fixed wing turbine powered aircraft; and
- 1462 (v) refurbish the interior of a fixed wing turbine powered aircraft in a manner that  
1463 results in a change in the fixed wing turbine powered aircraft's certification requirements by the  
1464 authority that certifies the fixed wing turbine powered aircraft.

1465 (10) "Alcoholic beverage" means a beverage that:

- 1466 (a) is suitable for human consumption; and
- 1467 (b) contains .5% or more alcohol by volume.

1468 (11) "Alternative energy" means:

- 1469 (a) biomass energy;
- 1470 (b) geothermal energy;
- 1471 (c) hydroelectric energy;
- 1472 (d) solar energy;
- 1473 (e) wind energy; or
- 1474 (f) energy that is derived from:
  - 1475 (i) coal-to-liquids;
  - 1476 (ii) nuclear fuel;
  - 1477 (iii) oil-impregnated diatomaceous earth;
  - 1478 (iv) oil sands;
  - 1479 (v) oil shale;
  - 1480 (vi) petroleum coke; or
  - 1481 (vii) waste heat from:
    - 1482 (A) an industrial facility; or
    - 1483 (B) a power station in which an electric generator is driven through a process in which  
1484 water is heated, turns into steam, and spins a steam turbine.



1485 (12) (a) Subject to Subsection (12)(b), "alternative energy electricity production  
1486 facility" means a facility that:

- 1487 (i) uses alternative energy to produce electricity; and
- 1488 (ii) has a production capacity of two megawatts or greater.

1489 (b) A facility is an alternative energy electricity production facility regardless of  
1490 whether the facility is:

- 1491 (i) connected to an electric grid; or
- 1492 (ii) located on the premises of an electricity consumer.

1493 (13) (a) "Ancillary service" means a service associated with, or incidental to, the  
1494 provision of telecommunications service.

- 1495 (b) "Ancillary service" includes:
  - 1496 (i) a conference bridging service;
  - 1497 (ii) a detailed communications billing service;
  - 1498 (iii) directory assistance;
  - 1499 (iv) a vertical service; or
  - 1500 (v) a voice mail service.

1501 (14) "Area agency on aging" means the same as that term is defined in Section  
1502 [62A-3-101](#).

1503 (15) "Assisted amusement device" means an amusement device, skill device, or ride  
1504 device that is started and stopped by an individual:

- 1505 (a) who is not the purchaser or renter of the right to use or operate the amusement  
1506 device, skill device, or ride device; and
- 1507 (b) at the direction of the seller of the right to use the amusement device, skill device,  
1508 or ride device.

1509 (16) "Assisted cleaning or washing of tangible personal property" means cleaning or  
1510 washing of tangible personal property if the cleaning or washing labor is primarily performed  
1511 by an individual:

- 1512 (a) who is not the purchaser of the cleaning or washing of the tangible personal  
1513 property; and
- 1514 (b) at the direction of the seller of the cleaning or washing of the tangible personal  
1515 property.

1516 (17) "Authorized carrier" means:  
1517 (a) in the case of vehicles operated over public highways, the holder of credentials  
1518 indicating that the vehicle is or will be operated pursuant to both the International Registration  
1519 Plan and the International Fuel Tax Agreement;

1520 (b) in the case of aircraft, the holder of a Federal Aviation Administration operating  
1521 certificate or air carrier's operating certificate; or

1522 (c) in the case of locomotives, freight cars, railroad work equipment, or other rolling  
1523 stock, a person who uses locomotives, freight cars, railroad work equipment, or other rolling  
1524 stock in more than one state.

1525 (18) (a) Except as provided in Subsection (18)(b), "biomass energy" means any of the  
1526 following that is used as the primary source of energy to produce fuel or electricity:

1527 (i) material from a plant or tree; or

1528 (ii) other organic matter that is available on a renewable basis, including:

1529 (A) slash and brush from forests and woodlands;

1530 (B) animal waste;

1531 (C) waste vegetable oil;

1532 (D) methane or synthetic gas produced at a landfill, as a byproduct of the treatment of  
1533 wastewater residuals, or through the conversion of a waste material through a nonincineration,  
1534 thermal conversion process;

1535 (E) aquatic plants; and

1536 (F) agricultural products.

1537 (b) "Biomass energy" does not include:

1538 (i) black liquor; or

1539 (ii) treated woods.

1540 (19) (a) "Bundled transaction" means the sale of two or more items of tangible personal  
1541 property, products, or services if the tangible personal property, products, or services are:

1542 (i) distinct and identifiable; and

1543 (ii) sold for one nonitemized price.

1544 (b) "Bundled transaction" does not include:

1545 (i) the sale of tangible personal property if the sales price varies, or is negotiable, on  
1546 the basis of the selection by the purchaser of the items of tangible personal property included in

- 1547 the transaction;
- 1548 (ii) the sale of real property;
- 1549 (iii) the sale of services to real property;
- 1550 (iv) the retail sale of tangible personal property and a service if:
- 1551 (A) the tangible personal property:
- 1552 (I) is essential to the use of the service; and
- 1553 (II) is provided exclusively in connection with the service; and
- 1554 (B) the service is the true object of the transaction;
- 1555 (v) the retail sale of two services if:
- 1556 (A) one service is provided that is essential to the use or receipt of a second service;
- 1557 (B) the first service is provided exclusively in connection with the second service; and
- 1558 (C) the second service is the true object of the transaction;
- 1559 (vi) a transaction that includes tangible personal property or a product subject to
- 1560 taxation under this chapter and tangible personal property or a product that is not subject to
- 1561 taxation under this chapter if the:
- 1562 (A) seller's purchase price of the tangible personal property or product subject to
- 1563 taxation under this chapter is de minimis; or
- 1564 (B) seller's sales price of the tangible personal property or product subject to taxation
- 1565 under this chapter is de minimis; and
- 1566 (vii) the retail sale of tangible personal property that is not subject to taxation under
- 1567 this chapter and tangible personal property that is subject to taxation under this chapter if:
- 1568 (A) that retail sale includes:
- 1569 (I) food and food ingredients;
- 1570 (II) a drug;
- 1571 (III) durable medical equipment;
- 1572 (IV) mobility enhancing equipment;
- 1573 (V) an over-the-counter drug;
- 1574 (VI) a prosthetic device; or
- 1575 (VII) a medical supply; and
- 1576 (B) subject to Subsection (19)(f):
- 1577 (I) the seller's purchase price of the tangible personal property subject to taxation under

1578 this chapter is 50% or less of the seller's total purchase price of that retail sale; or

1579 (II) the seller's sales price of the tangible personal property subject to taxation under  
1580 this chapter is 50% or less of the seller's total sales price of that retail sale.

1581 (c) (i) For purposes of Subsection (19)(a)(i), tangible personal property, a product, or a  
1582 service that is distinct and identifiable does not include:

1583 (A) packaging that:

1584 (I) accompanies the sale of the tangible personal property, product, or service; and

1585 (II) is incidental or immaterial to the sale of the tangible personal property, product, or  
1586 service;

1587 (B) tangible personal property, a product, or a service provided free of charge with the  
1588 purchase of another item of tangible personal property, a product, or a service; or

1589 (C) an item of tangible personal property, a product, or a service included in the  
1590 definition of "purchase price."

1591 (ii) For purposes of Subsection (19)(c)(i)(B), an item of tangible personal property, a  
1592 product, or a service is provided free of charge with the purchase of another item of tangible  
1593 personal property, a product, or a service if the sales price of the purchased item of tangible  
1594 personal property, product, or service does not vary depending on the inclusion of the tangible  
1595 personal property, product, or service provided free of charge.

1596 (d) (i) For purposes of Subsection (19)(a)(ii), property sold for one nonitemized price  
1597 does not include a price that is separately identified by tangible personal property, product, or  
1598 service on the following, regardless of whether the following is in paper format or electronic  
1599 format:

1600 (A) a binding sales document; or

1601 (B) another supporting sales-related document that is available to a purchaser.

1602 (ii) For purposes of Subsection (19)(d)(i), a binding sales document or another  
1603 supporting sales-related document that is available to a purchaser includes:

1604 (A) a bill of sale;

1605 (B) a contract;

1606 (C) an invoice;

1607 (D) a lease agreement;

1608 (E) a periodic notice of rates and services;

- 1609 (F) a price list;
- 1610 (G) a rate card;
- 1611 (H) a receipt; or
- 1612 (I) a service agreement.
- 1613 (e) (i) For purposes of Subsection (19)(b)(vi), the sales price of tangible personal
- 1614 property or a product subject to taxation under this chapter is de minimis if:
- 1615 (A) the seller's purchase price of the tangible personal property or product is 10% or
- 1616 less of the seller's total purchase price of the bundled transaction; or
- 1617 (B) the seller's sales price of the tangible personal property or product is 10% or less of
- 1618 the seller's total sales price of the bundled transaction.
- 1619 (ii) For purposes of Subsection (19)(b)(vi), a seller:
- 1620 (A) shall use the seller's purchase price or the seller's sales price to determine if the
- 1621 purchase price or sales price of the tangible personal property or product subject to taxation
- 1622 under this chapter is de minimis; and
- 1623 (B) may not use a combination of the seller's purchase price and the seller's sales price
- 1624 to determine if the purchase price or sales price of the tangible personal property or product
- 1625 subject to taxation under this chapter is de minimis.
- 1626 (iii) For purposes of Subsection (19)(b)(vi), a seller shall use the full term of a service
- 1627 contract to determine if the sales price of tangible personal property or a product is de minimis.
- 1628 (f) For purposes of Subsection (19)(b)(vii)(B), a seller may not use a combination of
- 1629 the seller's purchase price and the seller's sales price to determine if tangible personal property
- 1630 subject to taxation under this chapter is 50% or less of the seller's total purchase price or sales
- 1631 price of that retail sale.
- 1632 (20) "Certified automated system" means software certified by the governing board of
- 1633 the agreement that:
- 1634 (a) calculates the agreement sales and use tax imposed within a local taxing
- 1635 jurisdiction:
- 1636 (i) on a transaction; and
- 1637 (ii) in the states that are members of the agreement;
- 1638 (b) determines the amount of agreement sales and use tax to remit to a state that is a
- 1639 member of the agreement; and

- 1640 (c) maintains a record of the transaction described in Subsection (20)(a)(i).
- 1641 (21) "Certified service provider" means an agent certified:
- 1642 (a) by the governing board of the agreement; and
- 1643 (b) to perform a seller's sales and use tax functions for an agreement sales and use tax,
- 1644 as outlined in the contract between the governing board of the agreement and the certified
- 1645 service provider, other than the seller's obligation under Section [59-12-124](#) to remit a tax on the
- 1646 seller's own purchases.
- 1647 (22) (a) Subject to Subsection (22)(b), "clothing" means all human wearing apparel
- 1648 suitable for general use.
- 1649 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 1650 commission shall make rules:
- 1651 (i) listing the items that constitute "clothing"; and
- 1652 (ii) that are consistent with the list of items that constitute "clothing" under the
- 1653 agreement.
- 1654 (23) "Coal-to-liquid" means the process of converting coal into a liquid synthetic fuel.
- 1655 (24) "Commercial use" means the use of gas, electricity, heat, coal, fuel oil, or other
- 1656 fuels that does not constitute industrial use under Subsection (57) or residential use under
- 1657 Subsection (112).
- 1658 (25) (a) "Common carrier" means a person engaged in or transacting the business of
- 1659 transporting passengers, freight, merchandise, or other property for hire within this state.
- 1660 (b) (i) "Common carrier" does not include a person that, at the time the person is
- 1661 traveling to or from that person's place of employment, transports a passenger to or from the
- 1662 passenger's place of employment.
- 1663 (ii) For purposes of Subsection (25)(b)(i), in accordance with Title 63G, Chapter 3,
- 1664 Utah Administrative Rulemaking Act, the commission may make rules defining what
- 1665 constitutes a person's place of employment.
- 1666 (c) "Common carrier" does not include a person that provides transportation network
- 1667 services, as defined in Section [13-51-102](#).
- 1668 (26) "Component part" includes:
- 1669 (a) poultry, dairy, and other livestock feed, and their components;
- 1670 (b) baling ties and twine used in the baling of hay and straw;

- 1671 (c) fuel used for providing temperature control of orchards and commercial  
1672 greenhouses doing a majority of their business in wholesale sales, and for providing power for  
1673 off-highway type farm machinery; and
- 1674 (d) feed, seeds, and seedlings.
- 1675 (27) "Computer" means an electronic device that accepts information:
- 1676 (a) (i) in digital form; or  
1677 (ii) in a form similar to digital form; and  
1678 (b) manipulates that information for a result based on a sequence of instructions.
- 1679 (28) "Computer software" means a set of coded instructions designed to cause:
- 1680 (a) a computer to perform a task; or  
1681 (b) automatic data processing equipment to perform a task.
- 1682 (29) "Computer software maintenance contract" means a contract that obligates a seller  
1683 of computer software to provide a customer with:
- 1684 (a) future updates or upgrades to computer software;  
1685 (b) support services with respect to computer software; or  
1686 (c) a combination of Subsections (29)(a) and (b).
- 1687 (30) (a) "Conference bridging service" means an ancillary service that links two or  
1688 more participants of an audio conference call or video conference call.
- 1689 (b) "Conference bridging service" may include providing a telephone number as part of  
1690 the ancillary service described in Subsection (30)(a).
- 1691 (c) "Conference bridging service" does not include a telecommunications service used  
1692 to reach the ancillary service described in Subsection (30)(a).
- 1693 (31) "Construction materials" means any tangible personal property that will be  
1694 converted into real property.
- 1695 (32) "Delivered electronically" means delivered to a purchaser by means other than  
1696 tangible storage media.
- 1697 (33) (a) "Delivery charge" means a charge:
- 1698 (i) by a seller of:  
1699 (A) tangible personal property;  
1700 (B) a product transferred electronically; or  
1701 (C) a service; and

1702 (ii) for preparation and delivery of the tangible personal property, product transferred  
1703 electronically, or services described in Subsection (33)(a)(i) to a location designated by the  
1704 purchaser.

1705 (b) "Delivery charge" includes a charge for the following:

- 1706 (i) transportation;
- 1707 (ii) shipping;
- 1708 (iii) postage;
- 1709 (iv) handling;
- 1710 (v) crating; or
- 1711 (vi) packing.

1712 (34) "Detailed telecommunications billing service" means an ancillary service of  
1713 separately stating information pertaining to individual calls on a customer's billing statement.

1714 (35) "Dietary supplement" means a product, other than tobacco, that:

- 1715 (a) is intended to supplement the diet;
- 1716 (b) contains one or more of the following dietary ingredients:
  - 1717 (i) a vitamin;
  - 1718 (ii) a mineral;
  - 1719 (iii) an herb or other botanical;
  - 1720 (iv) an amino acid;
  - 1721 (v) a dietary substance for use by humans to supplement the diet by increasing the total  
1722 dietary intake; or
  - 1723 (vi) a concentrate, metabolite, constituent, extract, or combination of any ingredient  
1724 described in Subsections (35)(b)(i) through (v);

1725 (c) (i) except as provided in Subsection (35)(c)(ii), is intended for ingestion in:

- 1726 (A) tablet form;
- 1727 (B) capsule form;
- 1728 (C) powder form;
- 1729 (D) softgel form;
- 1730 (E) gelcap form; or
- 1731 (F) liquid form; or

1732 (ii) if the product is not intended for ingestion in a form described in Subsections



1733 (35)(c)(i)(A) through (F), is not represented:

1734 (A) as conventional food; and

1735 (B) for use as a sole item of:

1736 (I) a meal; or

1737 (II) the diet; and

1738 (d) is required to be labeled as a dietary supplement:

1739 (i) identifiable by the "Supplemental Facts" box found on the label; and

1740 (ii) as required by 21 C.F.R. Sec. 101.36.

1741 (36) (a) "Digital audio work" means a work that results from the fixation of a series of  
1742 musical, spoken, or other sounds.

1743 (b) "Digital audio work" includes a ringtone.

1744 (37) "Digital audio-visual work" means a series of related images which, when shown  
1745 in succession, imparts an impression of motion, together with accompanying sounds, if any.

1746 (38) "Digital book" means a work that is generally recognized in the ordinary and usual  
1747 sense as a book.

1748 (39) (a) "Direct mail" means printed material delivered or distributed by United States  
1749 mail or other delivery service:

1750 (i) to:

1751 (A) a mass audience; or

1752 (B) addressees on a mailing list provided:

1753 (I) by a purchaser of the mailing list; or

1754 (II) at the discretion of the purchaser of the mailing list; and

1755 (ii) if the cost of the printed material is not billed directly to the recipients.

1756 (b) "Direct mail" includes tangible personal property supplied directly or indirectly by a  
1757 purchaser to a seller of direct mail for inclusion in a package containing the printed material.

1758 (c) "Direct mail" does not include multiple items of printed material delivered to a  
1759 single address.

1760 (40) "Directory assistance" means an ancillary service of providing:

1761 (a) address information; or

1762 (b) telephone number information.

1763 (41) (a) "Disposable home medical equipment or supplies" means medical equipment

1764 or supplies that:

- 1765 (i) cannot withstand repeated use; and
- 1766 (ii) are purchased by, for, or on behalf of a person other than:
  - 1767 (A) a health care facility as defined in Section 26-21-2;
  - 1768 (B) a health care provider as defined in Section 78B-3-403;
  - 1769 (C) an office of a health care provider described in Subsection (41)(a)(ii)(B); or
  - 1770 (D) a person similar to a person described in Subsections (41)(a)(ii)(A) through (C).

1771 (b) "Disposable home medical equipment or supplies" does not include:

- 1772 (i) a drug;
- 1773 (ii) durable medical equipment;
- 1774 (iii) a hearing aid;
- 1775 (iv) a hearing aid accessory;
- 1776 (v) mobility enhancing equipment; or
- 1777 (vi) tangible personal property used to correct impaired vision, including:
  - 1778 (A) eyeglasses; or
  - 1779 (B) contact lenses.

1780 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
1781 commission may by rule define what constitutes medical equipment or supplies.

1782 (42) "Drilling equipment manufacturer" means a facility:

- 1783 (a) located in the state;
- 1784 (b) with respect to which 51% or more of the manufacturing activities of the facility  
1785 consist of manufacturing component parts of drilling equipment;
- 1786 (c) that uses pressure of 800,000 or more pounds per square inch as part of the  
1787 manufacturing process; and
- 1788 (d) that uses a temperature of 2,000 or more degrees Fahrenheit as part of the  
1789 manufacturing process.

1790 (43) (a) "Drug" means a compound, substance, or preparation, or a component of a  
1791 compound, substance, or preparation that is:

- 1792 (i) recognized in:
  - 1793 (A) the official United States Pharmacopoeia;
  - 1794 (B) the official Homeopathic Pharmacopoeia of the United States;

- 1795 (C) the official National Formulary; or
- 1796 (D) a supplement to a publication listed in Subsections (43)(a)(i)(A) through (C);
- 1797 (ii) intended for use in the:
- 1798 (A) diagnosis of disease;
- 1799 (B) cure of disease;
- 1800 (C) mitigation of disease;
- 1801 (D) treatment of disease; or
- 1802 (E) prevention of disease; or
- 1803 (iii) intended to affect:
- 1804 (A) the structure of the body; or
- 1805 (B) any function of the body.
- 1806 (b) "Drug" does not include:
- 1807 (i) food and food ingredients;
- 1808 (ii) a dietary supplement;
- 1809 (iii) an alcoholic beverage; or
- 1810 (iv) a prosthetic device.
- 1811 (44) (a) Except as provided in Subsection (44)(c), "durable medical equipment" means
- 1812 equipment that:
- 1813 (i) can withstand repeated use;
- 1814 (ii) is primarily and customarily used to serve a medical purpose;
- 1815 (iii) generally is not useful to a person in the absence of illness or injury; and
- 1816 (iv) is not worn in or on the body.
- 1817 (b) "Durable medical equipment" includes parts used in the repair or replacement of the
- 1818 equipment described in Subsection (44)(a).
- 1819 (c) "Durable medical equipment" does not include mobility enhancing equipment.
- 1820 (45) "Electronic" means:
- 1821 (a) relating to technology; and
- 1822 (b) having:
- 1823 (i) electrical capabilities;
- 1824 (ii) digital capabilities;
- 1825 (iii) magnetic capabilities;

- 1826 (iv) wireless capabilities;
- 1827 (v) optical capabilities;
- 1828 (vi) electromagnetic capabilities; or
- 1829 (vii) capabilities similar to Subsections (45)(b)(i) through (vi).
- 1830 (46) "Electronic financial payment service" means an establishment:
- 1831 (a) within NAICS Code 522320, Financial Transactions Processing, Reserve, and
- 1832 Clearinghouse Activities, of the 2012 North American Industry Classification System of the
- 1833 federal Executive Office of the President, Office of Management and Budget; and
- 1834 (b) that performs electronic financial payment services.
- 1835 (47) "Employee" means the same as that term is defined in Section [59-10-401](#).
- 1836 (48) "Fixed guideway" means a public transit facility that uses and occupies:
- 1837 (a) rail for the use of public transit; or
- 1838 (b) a separate right-of-way for the use of public transit.
- 1839 (49) "Fixed wing turbine powered aircraft" means an aircraft that:
- 1840 (a) is powered by turbine engines;
- 1841 (b) operates on jet fuel; and
- 1842 (c) has wings that are permanently attached to the fuselage of the aircraft.
- 1843 (50) "Fixed wireless service" means a telecommunications service that provides radio
- 1844 communication between fixed points.
- 1845 (51) (a) "Food and food ingredients" means substances:
- 1846 (i) regardless of whether the substances are in:
- 1847 (A) liquid form;
- 1848 (B) concentrated form;
- 1849 (C) solid form;
- 1850 (D) frozen form;
- 1851 (E) dried form; or
- 1852 (F) dehydrated form; and
- 1853 (ii) that are:
- 1854 (A) sold for:
- 1855 (I) ingestion by humans; or
- 1856 (II) chewing by humans; and

- 1857 (B) consumed for the substance's:
- 1858 (I) taste; or
- 1859 (II) nutritional value.
- 1860 (b) "Food and food ingredients" includes an item described in Subsection (96)(b)(iii).
- 1861 (c) "Food and food ingredients" does not include:
- 1862 (i) an alcoholic beverage;
- 1863 (ii) tobacco; or
- 1864 (iii) prepared food.
- 1865 (52) (a) "Fundraising sales" means sales:
- 1866 (i) (A) made by a school; or
- 1867 (B) made by a school student;
- 1868 (ii) that are for the purpose of raising funds for the school to purchase equipment,
- 1869 materials, or provide transportation; and
- 1870 (iii) that are part of an officially sanctioned school activity.
- 1871 (b) For purposes of Subsection (52)(a)(iii), "officially sanctioned school activity"
- 1872 means a school activity:
- 1873 (i) that is conducted in accordance with a formal policy adopted by the school or school
- 1874 district governing the authorization and supervision of fundraising activities;
- 1875 (ii) that does not directly or indirectly compensate an individual teacher or other
- 1876 educational personnel by direct payment, commissions, or payment in kind; and
- 1877 (iii) the net or gross revenues from which are deposited in a dedicated account
- 1878 controlled by the school or school district.
- 1879 (53) "Geothermal energy" means energy contained in heat that continuously flows
- 1880 outward from the earth that is used as the sole source of energy to produce electricity.
- 1881 (54) "Governing board of the agreement" means the governing board of the agreement
- 1882 that is:
- 1883 (a) authorized to administer the agreement; and
- 1884 (b) established in accordance with the agreement.
- 1885 (55) (a) For purposes of Subsection [59-12-104](#)(41), "governmental entity" means:
- 1886 (i) the executive branch of the state, including all departments, institutions, boards,
- 1887 divisions, bureaus, offices, commissions, and committees;

1888 (ii) the judicial branch of the state, including the courts, the Judicial Council, the  
1889 Administrative Office of the Courts, and similar administrative units in the judicial branch;  
1890 (iii) the legislative branch of the state, including the House of Representatives, the  
1891 Senate, the Legislative Printing Office, the Office of Legislative Research and General  
1892 Counsel, the Office of the Legislative Auditor General, and the Office of the Legislative Fiscal  
1893 Analyst;

1894 (iv) the National Guard;

1895 (v) an independent entity as defined in Section [63E-1-102](#); or

1896 (vi) a political subdivision as defined in Section [17B-1-102](#).

1897 (b) "Governmental entity" does not include the state systems of public and higher  
1898 education, including:

1899 (i) a school;

1900 (ii) the State Board of Education;

1901 (iii) the Utah Board of Higher Education; or

1902 (iv) an institution of higher education described in Section [53B-1-102](#).

1903 (56) "Hydroelectric energy" means water used as the sole source of energy to produce  
1904 electricity.

1905 (57) "Industrial use" means the use of natural gas, electricity, heat, coal, fuel oil, or  
1906 other fuels:

1907 (a) in mining or extraction of minerals;

1908 (b) in agricultural operations to produce an agricultural product up to the time of  
1909 harvest or placing the agricultural product into a storage facility, including:

1910 (i) commercial greenhouses;

1911 (ii) irrigation pumps;

1912 (iii) farm machinery;

1913 (iv) implements of husbandry as defined in Section [41-1a-102](#) that are not registered  
1914 under Title 41, Chapter 1a, Part 2, Registration; and

1915 (v) other farming activities;

1916 (c) in manufacturing tangible personal property at an establishment described in:

1917 (i) SIC Codes 2000 to 3999 of the 1987 Standard Industrial Classification Manual of  
1918 the federal Executive Office of the President, Office of Management and Budget; or

- 1919 (ii) a NAICS code within NAICS Sector 31-33, Manufacturing, of the 2017 North  
1920 American Industry Classification System of the federal Executive Office of the President,  
1921 Office of Management and Budget;
- 1922 (d) by a scrap recycler if:
- 1923 (i) from a fixed location, the scrap recycler utilizes machinery or equipment to process  
1924 one or more of the following items into prepared grades of processed materials for use in new  
1925 products:
- 1926 (A) iron;
- 1927 (B) steel;
- 1928 (C) nonferrous metal;
- 1929 (D) paper;
- 1930 (E) glass;
- 1931 (F) plastic;
- 1932 (G) textile; or
- 1933 (H) rubber; and
- 1934 (ii) the new products under Subsection (57)(d)(i) would otherwise be made with  
1935 nonrecycled materials; or
- 1936 (e) in producing a form of energy or steam described in Subsection 54-2-1(3)(a) by a  
1937 cogeneration facility as defined in Section 54-2-1.
- 1938 (58) (a) Except as provided in Subsection (58)(b), "installation charge" means a charge  
1939 for installing:
- 1940 (i) tangible personal property; or
- 1941 (ii) a product transferred electronically.
- 1942 (b) "Installation charge" does not include a charge for:
- 1943 (i) repairs or renovations of:
- 1944 (A) tangible personal property; or
- 1945 (B) a product transferred electronically; or
- 1946 (ii) attaching tangible personal property or a product transferred electronically:
- 1947 (A) to other tangible personal property; and
- 1948 (B) as part of a manufacturing or fabrication process.
- 1949 (59) "Institution of higher education" means an institution of higher education listed in

1950 Section 53B-2-101.

1951 (60) (a) "Lease" or "rental" means a transfer of possession or control of tangible  
1952 personal property or a product transferred electronically for:

1953 (i) (A) a fixed term; or

1954 (B) an indeterminate term; and

1955 (ii) consideration.

1956 (b) "Lease" or "rental" includes an agreement covering a motor vehicle and trailer if the  
1957 amount of consideration may be increased or decreased by reference to the amount realized  
1958 upon sale or disposition of the property as defined in Section 7701(h)(1), Internal Revenue  
1959 Code.

1960 (c) "Lease" or "rental" does not include:

1961 (i) a transfer of possession or control of property under a security agreement or  
1962 deferred payment plan that requires the transfer of title upon completion of the required  
1963 payments;

1964 (ii) a transfer of possession or control of property under an agreement that requires the  
1965 transfer of title:

1966 (A) upon completion of required payments; and

1967 (B) if the payment of an option price does not exceed the greater of:

1968 (I) \$100; or

1969 (II) 1% of the total required payments; or

1970 (iii) providing tangible personal property along with an operator for a fixed period of  
1971 time or an indeterminate period of time if the operator is necessary for equipment to perform as  
1972 designed.

1973 (d) For purposes of Subsection (60)(c)(iii), an operator is necessary for equipment to  
1974 perform as designed if the operator's duties exceed the:

1975 (i) set-up of tangible personal property;

1976 (ii) maintenance of tangible personal property; or

1977 (iii) inspection of tangible personal property.

1978 (61) "Lesson" means a fixed period of time for the duration of which a trained  
1979 instructor:

1980 (a) is present with a student in person or by video; and



1981 (b) actively instructs the student, including by providing observation or feedback.

1982 (62) "Life science establishment" means an establishment in this state that is classified  
1983 under the following NAICS codes of the 2007 North American Industry Classification System  
1984 of the federal Executive Office of the President, Office of Management and Budget:

1985 (a) NAICS Code 33911, Medical Equipment and Supplies Manufacturing;

1986 (b) NAICS Code 334510, Electromedical and Electrotherapeutic Apparatus  
1987 Manufacturing; or

1988 (c) NAICS Code 334517, Irradiation Apparatus Manufacturing.

1989 (63) "Life science research and development facility" means a facility owned, leased,  
1990 or rented by a life science establishment if research and development is performed in 51% or  
1991 more of the total area of the facility.

1992 (64) "Load and leave" means delivery to a purchaser by use of a tangible storage media  
1993 if the tangible storage media is not physically transferred to the purchaser.

1994 (65) "Local taxing jurisdiction" means a:

1995 (a) county that is authorized to impose an agreement sales and use tax;

1996 (b) city that is authorized to impose an agreement sales and use tax; or

1997 (c) town that is authorized to impose an agreement sales and use tax.

1998 (66) "Manufactured home" means the same as that term is defined in Section  
1999 [15A-1-302](#).

2000 (67) "Manufacturing facility" means:

2001 (a) an establishment described in:

2002 (i) SIC Codes 2000 to 3999 of the 1987 Standard Industrial Classification Manual of  
2003 the federal Executive Office of the President, Office of Management and Budget; or

2004 (ii) a NAICS code within NAICS Sector 31-33, Manufacturing, of the 2017 North  
2005 American Industry Classification System of the federal Executive Office of the President,  
2006 Office of Management and Budget;

2007 (b) a scrap recycler if:

2008 (i) from a fixed location, the scrap recycler utilizes machinery or equipment to process  
2009 one or more of the following items into prepared grades of processed materials for use in new  
2010 products:

2011 (A) iron;

- 2012 (B) steel;
- 2013 (C) nonferrous metal;
- 2014 (D) paper;
- 2015 (E) glass;
- 2016 (F) plastic;
- 2017 (G) textile; or
- 2018 (H) rubber; and
- 2019 (ii) the new products under Subsection (67)(b)(i) would otherwise be made with

2020 nonrecycled materials; or

2021 (c) a cogeneration facility as defined in Section 54-2-1 if the cogeneration facility is  
2022 placed in service on or after May 1, 2006.

2023 (68) (a) "Marketplace" means a physical or electronic place, platform, or forum where  
2024 tangible personal property, a product transferred electronically, or a service is offered for sale.

2025 (b) "Marketplace" includes a store, a booth, an Internet website, a catalog, or a  
2026 dedicated sales software application.

2027 (69) (a) "Marketplace facilitator" means a person, including an affiliate of the person,  
2028 that enters into a contract, an agreement, or otherwise with sellers, for consideration, to  
2029 facilitate the sale of a seller's product through a marketplace that the person owns, operates, or  
2030 controls and that directly or indirectly:

2031 (i) does any of the following:

2032 (A) lists, makes available, or advertises tangible personal property, a product  
2033 transferred electronically, or a service for sale by a marketplace seller on a marketplace that the  
2034 person owns, operates, or controls;

2035 (B) facilitates the sale of a marketplace seller's tangible personal property, product  
2036 transferred electronically, or service by transmitting or otherwise communicating an offer or  
2037 acceptance of a retail sale between the marketplace seller and a purchaser using the  
2038 marketplace;

2039 (C) owns, rents, licenses, makes available, or operates any electronic or physical  
2040 infrastructure or any property, process, method, copyright, trademark, or patent that connects a  
2041 marketplace seller to a purchaser for the purpose of making a retail sale of tangible personal  
2042 property, a product transferred electronically, or a service;

2043 (D) provides a marketplace for making, or otherwise facilitates, a retail sale of tangible  
2044 personal property, a product transferred electronically, or a service, regardless of ownership or  
2045 control of the tangible personal property, the product transferred electronically, or the service  
2046 that is the subject of the retail sale;

2047 (E) provides software development or research and development activities related to  
2048 any activity described in this Subsection (69)(a)(i), if the software development or research and  
2049 development activity is directly related to the person's marketplace;

2050 (F) provides or offers fulfillment or storage services for a marketplace seller;

2051 (G) sets prices for the sale of tangible personal property, a product transferred  
2052 electronically, or a service by a marketplace seller;

2053 (H) provides or offers customer service to a marketplace seller or a marketplace seller's  
2054 purchaser or accepts or assists with taking orders, returns, or exchanges of tangible personal  
2055 property, a product transferred electronically, or a service sold by a marketplace seller on the  
2056 person's marketplace; or

2057 (I) brands or otherwise identifies sales as those of the person; and

2058 (ii) does any of the following:

2059 (A) collects the sales price or purchase price of a retail sale of tangible personal  
2060 property, a product transferred electronically, or a service;

2061 (B) provides payment processing services for a retail sale of tangible personal property,  
2062 a product transferred electronically, or a service;

2063 (C) charges, collects, or otherwise receives a selling fee, listing fee, referral fee, closing  
2064 fee, a fee for inserting or making available tangible personal property, a product transferred  
2065 electronically, or a service on the person's marketplace, or other consideration for the  
2066 facilitation of a retail sale of tangible personal property, a product transferred electronically, or  
2067 a service, regardless of ownership or control of the tangible personal property, the product  
2068 transferred electronically, or the service that is the subject of the retail sale;

2069 (D) through terms and conditions, an agreement, or another arrangement with a third  
2070 person, collects payment from a purchase for a retail sale of tangible personal property, a  
2071 product transferred electronically, or a service and transmits that payment to the marketplace  
2072 seller, regardless of whether the third person receives compensation or other consideration in  
2073 exchange for the service; or

2074 (E) provides a virtual currency for a purchaser to use to purchase tangible personal  
2075 property, a product transferred electronically, or service offered for sale.

2076 (b) "Marketplace facilitator" does not include:

2077 (i) a person that only provides payment processing services; or

2078 (ii) a person described in Subsection (69)(a) to the extent the person is facilitating a  
2079 sale for a seller that is a restaurant as defined in Section 59-12-602.

2080 (70) "Marketplace seller" means a seller that makes one or more retail sales through a  
2081 marketplace that a marketplace facilitator owns, operates, or controls, regardless of whether the  
2082 seller is required to be registered to collect and remit the tax under this part.

2083 (71) "Member of the immediate family of the producer" means a person who is related  
2084 to a producer described in Subsection 59-12-104(20)(a) as a:

2085 (a) child or stepchild, regardless of whether the child or stepchild is:

2086 (i) an adopted child or adopted stepchild; or

2087 (ii) a foster child or foster stepchild;

2088 (b) grandchild or stepgrandchild;

2089 (c) grandparent or stepgrandparent;

2090 (d) nephew or stepnephew;

2091 (e) niece or stepniece;

2092 (f) parent or stepparent;

2093 (g) sibling or stepsibling;

2094 (h) spouse;

2095 (i) person who is the spouse of a person described in Subsections (71)(a) through (g);

2096 or

2097 (j) person similar to a person described in Subsections (71)(a) through (i) as  
2098 determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah  
2099 Administrative Rulemaking Act.

2100 (72) "Mobile home" means the same as that term is defined in Section 15A-1-302.

2101 (73) "Mobile telecommunications service" means the same as that term is defined in  
2102 the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 124.

2103 (74) (a) "Mobile wireless service" means a telecommunications service, regardless of  
2104 the technology used, if:

2105 (i) the origination point of the conveyance, routing, or transmission is not fixed;  
2106 (ii) the termination point of the conveyance, routing, or transmission is not fixed; or  
2107 (iii) the origination point described in Subsection (74)(a)(i) and the termination point  
2108 described in Subsection (74)(a)(ii) are not fixed.

2109 (b) "Mobile wireless service" includes a telecommunications service that is provided  
2110 by a commercial mobile radio service provider.

2111 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
2112 commission may by rule define "commercial mobile radio service provider."

2113 (75) (a) Except as provided in Subsection (75)(c), "mobility enhancing equipment"  
2114 means equipment that is:

2115 (i) primarily and customarily used to provide or increase the ability to move from one  
2116 place to another;

2117 (ii) appropriate for use in a:

2118 (A) home; or

2119 (B) motor vehicle; and

2120 (iii) not generally used by persons with normal mobility.

2121 (b) "Mobility enhancing equipment" includes parts used in the repair or replacement of  
2122 the equipment described in Subsection (75)(a).

2123 (c) "Mobility enhancing equipment" does not include:

2124 (i) a motor vehicle;

2125 (ii) equipment on a motor vehicle if that equipment is normally provided by the motor  
2126 vehicle manufacturer;

2127 (iii) durable medical equipment; or

2128 (iv) a prosthetic device.

2129 (76) "Model 1 seller" means a seller registered under the agreement that has selected a  
2130 certified service provider as the seller's agent to perform the seller's sales and use tax functions  
2131 for agreement sales and use taxes, as outlined in the contract between the governing board of  
2132 the agreement and the certified service provider, other than the seller's obligation under Section  
2133 [59-12-124](#) to remit a tax on the seller's own purchases.

2134 (77) "Model 2 seller" means a seller registered under the agreement that:

2135 (a) except as provided in Subsection (77)(b), has selected a certified automated system

2136 to perform the seller's sales tax functions for agreement sales and use taxes; and

2137 (b) retains responsibility for remitting all of the sales tax:

2138 (i) collected by the seller; and

2139 (ii) to the appropriate local taxing jurisdiction.

2140 (78) (a) Subject to Subsection (78)(b), "model 3 seller" means a seller registered under  
2141 the agreement that has:

2142 (i) sales in at least five states that are members of the agreement;

2143 (ii) total annual sales revenues of at least \$500,000,000;

2144 (iii) a proprietary system that calculates the amount of tax:

2145 (A) for an agreement sales and use tax; and

2146 (B) due to each local taxing jurisdiction; and

2147 (iv) entered into a performance agreement with the governing board of the agreement.

2148 (b) For purposes of Subsection (78)(a), "model 3 seller" includes an affiliated group of  
2149 sellers using the same proprietary system.

2150 (79) "Model 4 seller" means a seller that is registered under the agreement and is not a  
2151 model 1 seller, model 2 seller, or model 3 seller.

2152 (80) "Modular home" means a modular unit as defined in Section [15A-1-302](#).

2153 (81) "Motor vehicle" means the same as that term is defined in Section [41-1a-102](#).

2154 (82) "Oil sands" means impregnated bituminous sands that:

2155 (a) contain a heavy, thick form of petroleum that is released when heated, mixed with  
2156 other hydrocarbons, or otherwise treated;

2157 (b) yield mixtures of liquid hydrocarbon; and

2158 (c) require further processing other than mechanical blending before becoming finished  
2159 petroleum products.

2160 (83) "Oil shale" means a group of fine black to dark brown shales containing kerogen  
2161 material that yields petroleum upon heating and distillation.

2162 (84) "Optional computer software maintenance contract" means a computer software  
2163 maintenance contract that a customer is not obligated to purchase as a condition to the retail  
2164 sale of computer software.

2165 (85) (a) "Other fuels" means products that burn independently to produce heat or  
2166 energy.

2167 (b) "Other fuels" includes oxygen when it is used in the manufacturing of tangible  
2168 personal property.

2169 (86) (a) "Paging service" means a telecommunications service that provides  
2170 transmission of a coded radio signal for the purpose of activating a specific pager.

2171 (b) For purposes of Subsection (86)(a), the transmission of a coded radio signal  
2172 includes a transmission by message or sound.

2173 (87) "Pawn transaction" means the same as that term is defined in Section 13-32a-102.

2174 [~~(87)~~] (88) "Pawnbroker" means the same as that term is defined in Section  
2175 13-32a-102.

2176 [~~(88) "Pawn transaction" means the same as that term is defined in Section~~  
2177 ~~13-32a-102.~~]

2178 (89) (a) "Permanently attached to real property" means that for tangible personal  
2179 property attached to real property:

2180 (i) the attachment of the tangible personal property to the real property:

2181 (A) is essential to the use of the tangible personal property; and

2182 (B) suggests that the tangible personal property will remain attached to the real  
2183 property in the same place over the useful life of the tangible personal property; or

2184 (ii) if the tangible personal property is detached from the real property, the detachment  
2185 would:

2186 (A) cause substantial damage to the tangible personal property; or

2187 (B) require substantial alteration or repair of the real property to which the tangible  
2188 personal property is attached.

2189 (b) "Permanently attached to real property" includes:

2190 (i) the attachment of an accessory to the tangible personal property if the accessory is:

2191 (A) essential to the operation of the tangible personal property; and

2192 (B) attached only to facilitate the operation of the tangible personal property;

2193 (ii) a temporary detachment of tangible personal property from real property for a  
2194 repair or renovation if the repair or renovation is performed where the tangible personal

2195 property and real property are located; or

2196 (iii) property attached to oil, gas, or water pipelines, except for the property listed in  
2197 Subsection (89)(c)(iii) or (iv).

2198 (c) "Permanently attached to real property" does not include:  
2199 (i) the attachment of portable or movable tangible personal property to real property if  
2200 that portable or movable tangible personal property is attached to real property only for:  
2201 (A) convenience;  
2202 (B) stability; or  
2203 (C) for an obvious temporary purpose;  
2204 (ii) the detachment of tangible personal property from real property except for the  
2205 detachment described in Subsection (89)(b)(ii);  
2206 (iii) an attachment of the following tangible personal property to real property if the  
2207 attachment to real property is only through a line that supplies water, electricity, gas,  
2208 telecommunications, cable, or supplies a similar item as determined by the commission by rule  
2209 made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act:  
2210 (A) a computer;  
2211 (B) a telephone;  
2212 (C) a television; or  
2213 (D) tangible personal property similar to Subsections (89)(c)(iii)(A) through (C) as  
2214 determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah  
2215 Administrative Rulemaking Act; or  
2216 (iv) an item listed in Subsection (130)(c).  
2217 (90) "Person" includes any individual, firm, partnership, joint venture, association,  
2218 corporation, estate, trust, business trust, receiver, syndicate, this state, any county, city,  
2219 municipality, district, or other local governmental entity of the state, or any group or  
2220 combination acting as a unit.  
2221 (91) "Place of primary use":  
2222 (a) for telecommunications service other than mobile telecommunications service,  
2223 means the street address representative of where the customer's use of the telecommunications  
2224 service primarily occurs, which shall be:  
2225 (i) the residential street address of the customer; or  
2226 (ii) the primary business street address of the customer; or  
2227 (b) for mobile telecommunications service, means the same as that term is defined in  
2228 the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 124.



- 2229 (92) (a) "Postpaid calling service" means a telecommunications service a person  
2230 obtains by making a payment on a call-by-call basis:
- 2231 (i) through the use of a:
- 2232 (A) bank card;
- 2233 (B) credit card;
- 2234 (C) debit card; or
- 2235 (D) travel card; or
- 2236 (ii) by a charge made to a telephone number that is not associated with the origination  
2237 or termination of the telecommunications service.
- 2238 (b) "Postpaid calling service" includes a service, except for a prepaid wireless calling  
2239 service, that would be a prepaid wireless calling service if the service were exclusively a  
2240 telecommunications service.
- 2241 (93) "Postproduction" means an activity related to the finishing or duplication of a  
2242 medium described in Subsection [59-12-104\(54\)\(a\)](#).
- 2243 (94) "Prepaid calling service" means a telecommunications service:
- 2244 (a) that allows a purchaser access to telecommunications service that is exclusively  
2245 telecommunications service;
- 2246 (b) that:
- 2247 (i) is paid for in advance; and
- 2248 (ii) enables the origination of a call using an:
- 2249 (A) access number; or
- 2250 (B) authorization code;
- 2251 (c) that is dialed:
- 2252 (i) manually; or
- 2253 (ii) electronically; and
- 2254 (d) sold in predetermined units or dollars that decline:
- 2255 (i) by a known amount; and
- 2256 (ii) with use.
- 2257 (95) "Prepaid wireless calling service" means a telecommunications service:
- 2258 (a) that provides the right to utilize:
- 2259 (i) mobile wireless service; and

- 2260 (ii) other service that is not a telecommunications service, including:
- 2261 (A) the download of a product transferred electronically;
- 2262 (B) a content service; or
- 2263 (C) an ancillary service;
- 2264 (b) that:
- 2265 (i) is paid for in advance; and
- 2266 (ii) enables the origination of a call using an:
- 2267 (A) access number; or
- 2268 (B) authorization code;
- 2269 (c) that is dialed:
- 2270 (i) manually; or
- 2271 (ii) electronically; and
- 2272 (d) sold in predetermined units or dollars that decline:
- 2273 (i) by a known amount; and
- 2274 (ii) with use.
- 2275 (96) (a) "Prepared food" means:
- 2276 (i) food:
- 2277 (A) sold in a heated state; or
- 2278 (B) heated by a seller;
- 2279 (ii) two or more food ingredients mixed or combined by the seller for sale as a single
- 2280 item; or
- 2281 (iii) except as provided in Subsection (96)(c), food sold with an eating utensil provided
- 2282 by the seller, including a:
- 2283 (A) plate;
- 2284 (B) knife;
- 2285 (C) fork;
- 2286 (D) spoon;
- 2287 (E) glass;
- 2288 (F) cup;
- 2289 (G) napkin; or
- 2290 (H) straw.

- 2291 (b) "Prepared food" does not include:
- 2292 (i) food that a seller only:
- 2293 (A) cuts;
- 2294 (B) repackages; or
- 2295 (C) pasteurizes; or
- 2296 (ii) (A) the following:
- 2297 (I) raw egg;
- 2298 (II) raw fish;
- 2299 (III) raw meat;
- 2300 (IV) raw poultry; or
- 2301 (V) a food containing an item described in Subsections (96)(b)(ii)(A)(I) through (IV);
- 2302 and
- 2303 (B) if the Food and Drug Administration recommends in Chapter 3, Part 401.11 of the
- 2304 Food and Drug Administration's Food Code that a consumer cook the items described in
- 2305 Subsection (96)(b)(ii)(A) to prevent food borne illness; or
- 2306 (iii) the following if sold without eating utensils provided by the seller:
- 2307 (A) food and food ingredients sold by a seller if the seller's proper primary
- 2308 classification under the 2002 North American Industry Classification System of the federal
- 2309 Executive Office of the President, Office of Management and Budget, is manufacturing in
- 2310 Sector 311, Food Manufacturing, except for Subsector 3118, Bakeries and Tortilla
- 2311 Manufacturing;
- 2312 (B) food and food ingredients sold in an unheated state:
- 2313 (I) by weight or volume; and
- 2314 (II) as a single item; or
- 2315 (C) a bakery item, including:
- 2316 (I) a bagel;
- 2317 (II) a bar;
- 2318 (III) a biscuit;
- 2319 (IV) bread;
- 2320 (V) a bun;
- 2321 (VI) a cake;

- 2322 (VII) a cookie;
- 2323 (VIII) a croissant;
- 2324 (IX) a danish;
- 2325 (X) a donut;
- 2326 (XI) a muffin;
- 2327 (XII) a pastry;
- 2328 (XIII) a pie;
- 2329 (XIV) a roll;
- 2330 (XV) a tart;
- 2331 (XVI) a torte; or
- 2332 (XVII) a tortilla.
- 2333 (c) An eating utensil provided by the seller does not include the following used to
- 2334 transport the food:
  - 2335 (i) a container; or
  - 2336 (ii) packaging.
- 2337 (97) "Prescription" means an order, formula, or recipe that is issued:
  - 2338 (a) (i) orally;
  - 2339 (ii) in writing;
  - 2340 (iii) electronically; or
  - 2341 (iv) by any other manner of transmission; and
  - 2342 (b) by a licensed practitioner authorized by the laws of a state.
- 2343 (98) (a) Except as provided in Subsection (98)(b)(ii) or (iii), "prewritten computer
- 2344 software" means computer software that is not designed and developed:
  - 2345 (i) by the author or other creator of the computer software; and
  - 2346 (ii) to the specifications of a specific purchaser.
  - 2347 (b) "Prewritten computer software" includes:
    - 2348 (i) a prewritten upgrade to computer software if the prewritten upgrade to the computer
    - 2349 software is not designed and developed:
      - 2350 (A) by the author or other creator of the computer software; and
      - 2351 (B) to the specifications of a specific purchaser;
      - 2352 (ii) computer software designed and developed by the author or other creator of the

2353 computer software to the specifications of a specific purchaser if the computer software is sold  
2354 to a person other than the purchaser; or

2355 (iii) except as provided in Subsection (98)(c), prewritten computer software or a  
2356 prewritten portion of prewritten computer software:

2357 (A) that is modified or enhanced to any degree; and

2358 (B) if the modification or enhancement described in Subsection (98)(b)(iii)(A) is  
2359 designed and developed to the specifications of a specific purchaser.

2360 (c) "Prewritten computer software" does not include a modification or enhancement  
2361 described in Subsection (98)(b)(iii) if the charges for the modification or enhancement are:

2362 (i) reasonable; and

2363 (ii) subject to Subsections 59-12-103(2)(e)(ii) and (2)(f)(i), separately stated on the  
2364 invoice or other statement of price provided to the purchaser at the time of sale or later, as  
2365 demonstrated by:

2366 (A) the books and records the seller keeps at the time of the transaction in the regular  
2367 course of business, including books and records the seller keeps at the time of the transaction in  
2368 the regular course of business for nontax purposes;

2369 (B) a preponderance of the facts and circumstances at the time of the transaction; and

2370 (C) the understanding of all of the parties to the transaction.

2371 (99) (a) "Private communications service" means a telecommunications service:

2372 (i) that entitles a customer to exclusive or priority use of one or more communications  
2373 channels between or among termination points; and

2374 (ii) regardless of the manner in which the one or more communications channels are  
2375 connected.

2376 (b) "Private communications service" includes the following provided in connection  
2377 with the use of one or more communications channels:

2378 (i) an extension line;

2379 (ii) a station;

2380 (iii) switching capacity; or

2381 (iv) another associated service that is provided in connection with the use of one or  
2382 more communications channels as defined in Section 59-12-215.

2383 (100) (a) Except as provided in Subsection (100)(b), "product transferred

2384 electronically" means a product transferred electronically that would be subject to a tax under  
2385 this chapter if that product was transferred in a manner other than electronically.

2386 (b) "Product transferred electronically" does not include:

- 2387 (i) an ancillary service;
- 2388 (ii) computer software; or
- 2389 (iii) a telecommunications service.

2390 (101) (a) "Prosthetic device" means a device that is worn on or in the body to:

- 2391 (i) artificially replace a missing portion of the body;
- 2392 (ii) prevent or correct a physical deformity or physical malfunction; or
- 2393 (iii) support a weak or deformed portion of the body.

2394 (b) "Prosthetic device" includes:

- 2395 (i) parts used in the repairs or renovation of a prosthetic device;
- 2396 (ii) replacement parts for a prosthetic device;
- 2397 (iii) a dental prosthesis; or
- 2398 (iv) a hearing aid.

2399 (c) "Prosthetic device" does not include:

- 2400 (i) corrective eyeglasses; or
- 2401 (ii) contact lenses.

2402 (102) (a) "Protective equipment" means an item:

- 2403 (i) for human wear; and
- 2404 (ii) that is:
  - 2405 (A) designed as protection:
    - 2406 (I) to the wearer against injury or disease; or
    - 2407 (II) against damage or injury of other persons or property; and
  - 2408 (B) not suitable for general use.

2409 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
2410 commission shall make rules:

- 2411 (i) listing the items that constitute "protective equipment"; and
- 2412 (ii) that are consistent with the list of items that constitute "protective equipment"  
2413 under the agreement.

2414 (103) (a) For purposes of Subsection 59-12-104(41), "publication" means any written

2415 or printed matter, other than a photocopy:

2416 (i) regardless of:

2417 (A) characteristics;

2418 (B) copyright;

2419 (C) form;

2420 (D) format;

2421 (E) method of reproduction; or

2422 (F) source; and

2423 (ii) made available in printed or electronic format.

2424 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

2425 commission may by rule define the term "photocopy."

2426 (104) (a) "Purchase price" and "sales price" mean the total amount of consideration:

2427 (i) valued in money; and

2428 (ii) for which tangible personal property, a product transferred electronically, or

2429 services are:

2430 (A) sold;

2431 (B) leased; or

2432 (C) rented.

2433 (b) "Purchase price" and "sales price" include:

2434 (i) the seller's cost of the tangible personal property, a product transferred

2435 electronically, or services sold;

2436 (ii) expenses of the seller, including:

2437 (A) the cost of materials used;

2438 (B) a labor cost;

2439 (C) a service cost;

2440 (D) interest;

2441 (E) a loss;

2442 (F) the cost of transportation to the seller; or

2443 (G) a tax imposed on the seller;

2444 (iii) a charge by the seller for any service necessary to complete the sale; or

2445 (iv) consideration a seller receives from a person other than the purchaser if:

2446 (A) (I) the seller actually receives consideration from a person other than the purchaser;  
2447 and

2448 (II) the consideration described in Subsection (104)(b)(iv)(A)(I) is directly related to a  
2449 price reduction or discount on the sale;

2450 (B) the seller has an obligation to pass the price reduction or discount through to the  
2451 purchaser;

2452 (C) the amount of the consideration attributable to the sale is fixed and determinable by  
2453 the seller at the time of the sale to the purchaser; and

2454 (D) (I) (Aa) the purchaser presents a certificate, coupon, or other documentation to the  
2455 seller to claim a price reduction or discount; and

2456 (Bb) a person other than the seller authorizes, distributes, or grants the certificate,  
2457 coupon, or other documentation with the understanding that the person other than the seller  
2458 will reimburse any seller to whom the certificate, coupon, or other documentation is presented;

2459 (II) the purchaser identifies that purchaser to the seller as a member of a group or  
2460 organization allowed a price reduction or discount, except that a preferred customer card that is  
2461 available to any patron of a seller does not constitute membership in a group or organization  
2462 allowed a price reduction or discount; or

2463 (III) the price reduction or discount is identified as a third party price reduction or  
2464 discount on the:

2465 (Aa) invoice the purchaser receives; or

2466 (Bb) certificate, coupon, or other documentation the purchaser presents.

2467 (c) "Purchase price" and "sales price" do not include:

2468 (i) a discount:

2469 (A) in a form including:

2470 (I) cash;

2471 (II) term; or

2472 (III) coupon;

2473 (B) that is allowed by a seller;

2474 (C) taken by a purchaser on a sale; and

2475 (D) that is not reimbursed by a third party; or

2476 (ii) subject to Subsections [59-12-103\(2\)\(e\)\(ii\)](#) and [\(2\)\(f\)\(i\)](#), the following if separately



2477 stated on an invoice, bill of sale, or similar document provided to the purchaser at the time of  
2478 sale or later, as demonstrated by the books and records the seller keeps at the time of the  
2479 transaction in the regular course of business, including books and records the seller keeps at the  
2480 time of the transaction in the regular course of business for nontax purposes, by a  
2481 preponderance of the facts and circumstances at the time of the transaction, and by the  
2482 understanding of all of the parties to the transaction:

2483 (A) the following from credit extended on the sale of tangible personal property or  
2484 services:

2485 (I) a carrying charge;

2486 (II) a financing charge; or

2487 (III) an interest charge;

2488 (B) a delivery charge;

2489 (C) an installation charge;

2490 (D) a manufacturer rebate on a motor vehicle; or

2491 (E) a tax or fee legally imposed directly on the consumer.

2492 (105) "Purchaser" means a person to whom:

2493 (a) a sale of tangible personal property is made;

2494 (b) a product is transferred electronically; or

2495 (c) a service is furnished.

2496 (106) "Qualifying data center" means a data center facility that:

2497 (a) houses a group of networked server computers in one physical location in order to  
2498 disseminate, manage, and store data and information;

2499 (b) is located in the state;

2500 (c) is a new operation constructed on or after July 1, 2016;

2501 (d) consists of one or more buildings that total 150,000 or more square feet;

2502 (e) is owned or leased by:

2503 (i) the operator of the data center facility; or

2504 (ii) a person under common ownership, as defined in Section 59-7-101, of the operator  
2505 of the data center facility; and

2506 (f) is located on one or more parcels of land that are owned or leased by:

2507 (i) the operator of the data center facility; or

2508 (ii) a person under common ownership, as defined in Section 59-7-101, of the operator  
2509 of the data center facility.

2510 (107) "Regularly rented" means:

2511 (a) rented to a guest for value three or more times during a calendar year; or

2512 (b) advertised or held out to the public as a place that is regularly rented to guests for  
2513 value.

2514 (108) "Rental" means the same as that term is defined in Subsection (60).

2515 (109) (a) Except as provided in Subsection (109)(b), "repairs or renovations of tangible  
2516 personal property" means:

2517 (i) a repair or renovation of tangible personal property that is not permanently attached  
2518 to real property; or

2519 (ii) attaching tangible personal property or a product transferred electronically to other  
2520 tangible personal property or detaching tangible personal property or a product transferred  
2521 electronically from other tangible personal property if:

2522 (A) the other tangible personal property to which the tangible personal property or  
2523 product transferred electronically is attached or from which the tangible personal property or  
2524 product transferred electronically is detached is not permanently attached to real property; and

2525 (B) the attachment of tangible personal property or a product transferred electronically  
2526 to other tangible personal property or detachment of tangible personal property or a product  
2527 transferred electronically from other tangible personal property is made in conjunction with a  
2528 repair or replacement of tangible personal property or a product transferred electronically.

2529 (b) "Repairs or renovations of tangible personal property" does not include:

2530 (i) attaching prewritten computer software to other tangible personal property if the  
2531 other tangible personal property to which the prewritten computer software is attached is not  
2532 permanently attached to real property; or

2533 (ii) detaching prewritten computer software from other tangible personal property if the  
2534 other tangible personal property from which the prewritten computer software is detached is  
2535 not permanently attached to real property.

2536 (110) "Research and development" means the process of inquiry or experimentation  
2537 aimed at the discovery of facts, devices, technologies, or applications and the process of  
2538 preparing those devices, technologies, or applications for marketing.

- 2539 (111) (a) "Residential telecommunications services" means a telecommunications  
2540 service or an ancillary service that is provided to an individual for personal use:
- 2541 (i) at a residential address; or
  - 2542 (ii) at an institution, including a nursing home or a school, if the telecommunications  
2543 service or ancillary service is provided to and paid for by the individual residing at the  
2544 institution rather than the institution.
- 2545 (b) For purposes of Subsection (111)(a)(i), a residential address includes an:
- 2546 (i) apartment; or
  - 2547 (ii) other individual dwelling unit.
- 2548 (112) "Residential use" means the use in or around a home, apartment building,  
2549 sleeping quarters, and similar facilities or accommodations.
- 2550 (113) "Retail sale" or "sale at retail" means a sale, lease, or rental for a purpose other  
2551 than:
- 2552 (a) resale;
  - 2553 (b) sublease; or
  - 2554 (c) subrent.
- 2555 (114) (a) "Retailer" means any person, unless prohibited by the Constitution of the  
2556 United States or federal law, that is engaged in a regularly organized business in tangible  
2557 personal property or any other taxable transaction under Subsection 59-12-103(1), and who is  
2558 selling to the user or consumer and not for resale.
- 2559 (b) "Retailer" includes commission merchants, auctioneers, and any person regularly  
2560 engaged in the business of selling to users or consumers within the state.
- 2561 (115) (a) "Sale" means any transfer of title, exchange, or barter, conditional or  
2562 otherwise, in any manner, of tangible personal property or any other taxable transaction under  
2563 Subsection 59-12-103(1), for consideration.
- 2564 (b) "Sale" includes:
- 2565 (i) installment and credit sales;
  - 2566 (ii) any closed transaction constituting a sale;
  - 2567 (iii) any sale of electrical energy, gas, services, or entertainment taxable under this  
2568 chapter;
  - 2569 (iv) any transaction if the possession of property is transferred but the seller retains the

2570 title as security for the payment of the price; and

2571 (v) any transaction under which right to possession, operation, or use of any article of  
2572 tangible personal property is granted under a lease or contract and the transfer of possession  
2573 would be taxable if an outright sale were made.

2574 (116) "Sale at retail" means the same as that term is defined in Subsection (113).

2575 (117) "Sale-leaseback transaction" means a transaction by which title to tangible  
2576 personal property or a product transferred electronically that is subject to a tax under this  
2577 chapter is transferred:

2578 (a) by a purchaser-lessee;

2579 (b) to a lessor;

2580 (c) for consideration; and

2581 (d) if:

2582 (i) the purchaser-lessee paid sales and use tax on the purchaser-lessee's initial purchase  
2583 of the tangible personal property or product transferred electronically;

2584 (ii) the sale of the tangible personal property or product transferred electronically to the  
2585 lessor is intended as a form of financing:

2586 (A) for the tangible personal property or product transferred electronically; and

2587 (B) to the purchaser-lessee; and

2588 (iii) in accordance with generally accepted accounting principles, the purchaser-lessee  
2589 is required to:

2590 (A) capitalize the tangible personal property or product transferred electronically for  
2591 financial reporting purposes; and

2592 (B) account for the lease payments as payments made under a financing arrangement.

2593 (118) "Sales price" means the same as that term is defined in Subsection (104).

2594 (119) (a) "Sales relating to schools" means the following sales by, amounts paid to, or  
2595 amounts charged by a school:

2596 (i) sales that are directly related to the school's educational functions or activities  
2597 including:

2598 (A) the sale of:

2599 (I) textbooks;

2600 (II) textbook fees;

- 2601 (III) laboratory fees;
- 2602 (IV) laboratory supplies; or
- 2603 (V) safety equipment;
- 2604 (B) the sale of a uniform, protective equipment, or sports or recreational equipment
- 2605 that:
- 2606 (I) a student is specifically required to wear as a condition of participation in a
- 2607 school-related event or school-related activity; and
- 2608 (II) is not readily adaptable to general or continued usage to the extent that it takes the
- 2609 place of ordinary clothing;
- 2610 (C) sales of the following if the net or gross revenues generated by the sales are
- 2611 deposited into a school district fund or school fund dedicated to school meals:
- 2612 (I) food and food ingredients; or
- 2613 (II) prepared food; or
- 2614 (D) transportation charges for official school activities; or
- 2615 (ii) amounts paid to or amounts charged by a school for admission to a school-related
- 2616 event or school-related activity.
- 2617 (b) "Sales relating to schools" does not include:
- 2618 (i) bookstore sales of items that are not educational materials or supplies;
- 2619 (ii) except as provided in Subsection (119)(a)(i)(B):
- 2620 (A) clothing;
- 2621 (B) clothing accessories or equipment;
- 2622 (C) protective equipment; or
- 2623 (D) sports or recreational equipment; or
- 2624 (iii) amounts paid to or amounts charged by a school for admission to a school-related
- 2625 event or school-related activity if the amounts paid or charged are passed through to a person:
- 2626 (A) other than a:
- 2627 (I) school;
- 2628 (II) nonprofit organization authorized by a school board or a governing body of a
- 2629 private school to organize and direct a competitive secondary school activity; or
- 2630 (III) nonprofit association authorized by a school board or a governing body of a
- 2631 private school to organize and direct a competitive secondary school activity; and

- 2632 (B) that is required to collect sales and use taxes under this chapter.
- 2633 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 2634 commission may make rules defining the term "passed through."
- 2635 (120) For purposes of this section and Section 59-12-104, "school" means:
- 2636 (a) an elementary school or a secondary school that:
- 2637 (i) is a:
- 2638 (A) public school; or
- 2639 (B) private school; and
- 2640 (ii) provides instruction for one or more grades kindergarten through 12; or
- 2641 (b) a public school district.
- 2642 (121) (a) "Seller" means a person that makes a sale, lease, or rental of:
- 2643 (i) tangible personal property;
- 2644 (ii) a product transferred electronically; or
- 2645 (iii) a service.
- 2646 (b) "Seller" includes a marketplace facilitator.
- 2647 (122) (a) "Semiconductor fabricating, processing, research, or development materials"
- 2648 means tangible personal property or a product transferred electronically if the tangible personal
- 2649 property or product transferred electronically is:
- 2650 (i) used primarily in the process of:
- 2651 (A) (I) manufacturing a semiconductor;
- 2652 (II) fabricating a semiconductor; or
- 2653 (III) research or development of a:
- 2654 (Aa) semiconductor; or
- 2655 (Bb) semiconductor manufacturing process; or
- 2656 (B) maintaining an environment suitable for a semiconductor; or
- 2657 (ii) consumed primarily in the process of:
- 2658 (A) (I) manufacturing a semiconductor;
- 2659 (II) fabricating a semiconductor; or
- 2660 (III) research or development of a:
- 2661 (Aa) semiconductor; or
- 2662 (Bb) semiconductor manufacturing process; or

- 2663 (B) maintaining an environment suitable for a semiconductor.
- 2664 (b) "Semiconductor fabricating, processing, research, or development materials"
- 2665 includes:
- 2666 (i) parts used in the repairs or renovations of tangible personal property or a product
- 2667 transferred electronically described in Subsection (122)(a); or
- 2668 (ii) a chemical, catalyst, or other material used to:
- 2669 (A) produce or induce in a semiconductor a:
- 2670 (I) chemical change; or
- 2671 (II) physical change;
- 2672 (B) remove impurities from a semiconductor; or
- 2673 (C) improve the marketable condition of a semiconductor.
- 2674 (123) "Senior citizen center" means a facility having the primary purpose of providing
- 2675 services to the aged as defined in Section [62A-3-101](#).
- 2676 (124) (a) Subject to Subsections (124)(b) and (c), "short-term lodging consumable"
- 2677 means tangible personal property that:
- 2678 (i) a business that provides accommodations and services described in Subsection
- 2679 [59-12-103](#)(1)(i) purchases as part of a transaction to provide the accommodations and services
- 2680 to a purchaser;
- 2681 (ii) is intended to be consumed by the purchaser; and
- 2682 (iii) is:
- 2683 (A) included in the purchase price of the accommodations and services; and
- 2684 (B) not separately stated on an invoice, bill of sale, or other similar document provided
- 2685 to the purchaser.
- 2686 (b) "Short-term lodging consumable" includes:
- 2687 (i) a beverage;
- 2688 (ii) a brush or comb;
- 2689 (iii) a cosmetic;
- 2690 (iv) a hair care product;
- 2691 (v) lotion;
- 2692 (vi) a magazine;
- 2693 (vii) makeup;

- 2694 (viii) a meal;
- 2695 (ix) mouthwash;
- 2696 (x) nail polish remover;
- 2697 (xi) a newspaper;
- 2698 (xii) a notepad;
- 2699 (xiii) a pen;
- 2700 (xiv) a pencil;
- 2701 (xv) a razor;
- 2702 (xvi) saline solution;
- 2703 (xvii) a sewing kit;
- 2704 (xviii) shaving cream;
- 2705 (xix) a shoe shine kit;
- 2706 (xx) a shower cap;
- 2707 (xxi) a snack item;
- 2708 (xxii) soap;
- 2709 (xxiii) toilet paper;
- 2710 (xxiv) a toothbrush;
- 2711 (xxv) toothpaste; or
- 2712 (xxvi) an item similar to Subsections (124)(b)(i) through (xxv) as the commission may
- 2713 provide by rule made in accordance with Title 63G, Chapter 3, Utah Administrative
- 2714 Rulemaking Act.
- 2715 (c) "Short-term lodging consumable" does not include:
- 2716 (i) tangible personal property that is cleaned or washed to allow the tangible personal
- 2717 property to be reused; or
- 2718 (ii) a product transferred electronically.
- 2719 (125) "Simplified electronic return" means the electronic return:
- 2720 (a) described in Section 318(C) of the agreement; and
- 2721 (b) approved by the governing board of the agreement.
- 2722 (126) "Solar energy" means the sun used as the sole source of energy for producing
- 2723 electricity.
- 2724 (127) (a) "Sports or recreational equipment" means an item:



- 2725 (i) designed for human use; and
- 2726 (ii) that is:
  - 2727 (A) worn in conjunction with:
  - 2728 (I) an athletic activity; or
  - 2729 (II) a recreational activity; and
  - 2730 (B) not suitable for general use.
- 2731 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 2732 commission shall make rules:
  - 2733 (i) listing the items that constitute "sports or recreational equipment"; and
  - 2734 (ii) that are consistent with the list of items that constitute "sports or recreational
  - 2735 equipment" under the agreement.
- 2736 (128) "State" means the state of Utah, its departments, and agencies.
- 2737 (129) "Storage" means any keeping or retention of tangible personal property or any
- 2738 other taxable transaction under Subsection [59-12-103\(1\)](#), in this state for any purpose except
- 2739 sale in the regular course of business.
- 2740 (130) (a) Except as provided in Subsection (130)(d) or (e), "tangible personal property"
- 2741 means personal property that:
  - 2742 (i) may be:
    - 2743 (A) seen;
    - 2744 (B) weighed;
    - 2745 (C) measured;
    - 2746 (D) felt; or
    - 2747 (E) touched; or
  - 2748 (ii) is in any manner perceptible to the senses.
- 2749 (b) "Tangible personal property" includes:
  - 2750 (i) electricity;
  - 2751 (ii) water;
  - 2752 (iii) gas;
  - 2753 (iv) steam; or
  - 2754 (v) prewritten computer software, regardless of the manner in which the prewritten
  - 2755 computer software is transferred.

2756 (c) "Tangible personal property" includes the following regardless of whether the item  
2757 is attached to real property:

2758 (i) a dishwasher;

2759 (ii) a dryer;

2760 (iii) a freezer;

2761 (iv) a microwave;

2762 (v) a refrigerator;

2763 (vi) a stove;

2764 (vii) a washer; or

2765 (viii) an item similar to Subsections (130)(c)(i) through (vii) as determined by the  
2766 commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative  
2767 Rulemaking Act.

2768 (d) "Tangible personal property" does not include a product that is transferred  
2769 electronically.

2770 (e) "Tangible personal property" does not include the following if attached to real  
2771 property, regardless of whether the attachment to real property is only through a line that  
2772 supplies water, electricity, gas, telephone, cable, or supplies a similar item as determined by the  
2773 commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative  
2774 Rulemaking Act:

2775 (i) a hot water heater;

2776 (ii) a water filtration system; or

2777 (iii) a water softener system.

2778 (131) (a) "Telecommunications enabling or facilitating equipment, machinery, or  
2779 software" means an item listed in Subsection (131)(b) if that item is purchased or leased  
2780 primarily to enable or facilitate one or more of the following to function:

2781 (i) telecommunications switching or routing equipment, machinery, or software; or

2782 (ii) telecommunications transmission equipment, machinery, or software.

2783 (b) The following apply to Subsection (131)(a):

2784 (i) a pole;

2785 (ii) software;

2786 (iii) a supplementary power supply;

2787 (iv) temperature or environmental equipment or machinery;

2788 (v) test equipment;

2789 (vi) a tower; or

2790 (vii) equipment, machinery, or software that functions similarly to an item listed in

2791 Subsections (131)(b)(i) through (vi) as determined by the commission by rule made in

2792 accordance with Subsection (131)(c).

2793 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

2794 commission may by rule define what constitutes equipment, machinery, or software that

2795 functions similarly to an item listed in Subsections (131)(b)(i) through (vi).

2796 (132) "Telecommunications equipment, machinery, or software required for 911

2797 service" means equipment, machinery, or software that is required to comply with 47 C.F.R.

2798 Sec. 20.18.

2799 (133) "Telecommunications maintenance or repair equipment, machinery, or software"

2800 means equipment, machinery, or software purchased or leased primarily to maintain or repair

2801 one or more of the following, regardless of whether the equipment, machinery, or software is

2802 purchased or leased as a spare part or as an upgrade or modification to one or more of the

2803 following:

2804 (a) telecommunications enabling or facilitating equipment, machinery, or software;

2805 (b) telecommunications switching or routing equipment, machinery, or software; or

2806 (c) telecommunications transmission equipment, machinery, or software.

2807 (134) (a) "Telecommunications service" means the electronic conveyance, routing, or

2808 transmission of audio, data, video, voice, or any other information or signal to a point, or

2809 among or between points.

2810 (b) "Telecommunications service" includes:

2811 (i) an electronic conveyance, routing, or transmission with respect to which a computer

2812 processing application is used to act:

2813 (A) on the code, form, or protocol of the content;

2814 (B) for the purpose of electronic conveyance, routing, or transmission; and

2815 (C) regardless of whether the service:

2816 (I) is referred to as voice over Internet protocol service; or

2817 (II) is classified by the Federal Communications Commission as enhanced or value

- 2818 added;
- 2819 (ii) an 800 service;
- 2820 (iii) a 900 service;
- 2821 (iv) a fixed wireless service;
- 2822 (v) a mobile wireless service;
- 2823 (vi) a postpaid calling service;
- 2824 (vii) a prepaid calling service;
- 2825 (viii) a prepaid wireless calling service; or
- 2826 (ix) a private communications service.
- 2827 (c) "Telecommunications service" does not include:
- 2828 (i) advertising, including directory advertising;
- 2829 (ii) an ancillary service;
- 2830 (iii) a billing and collection service provided to a third party;
- 2831 (iv) a data processing and information service if:
- 2832 (A) the data processing and information service allows data to be:
- 2833 (I) (Aa) acquired;
- 2834 (Bb) generated;
- 2835 (Cc) processed;
- 2836 (Dd) retrieved; or
- 2837 (Ee) stored; and
- 2838 (II) delivered by an electronic transmission to a purchaser; and
- 2839 (B) the purchaser's primary purpose for the underlying transaction is the processed data
- 2840 or information;
- 2841 (v) installation or maintenance of the following on a customer's premises:
- 2842 (A) equipment; or
- 2843 (B) wiring;
- 2844 (vi) Internet access service;
- 2845 (vii) a paging service;
- 2846 (viii) a product transferred electronically, including:
- 2847 (A) music;
- 2848 (B) reading material;

- 2849 (C) a ring tone;
- 2850 (D) software; or
- 2851 (E) video;
- 2852 (ix) a radio and television audio and video programming service:
- 2853 (A) regardless of the medium; and
- 2854 (B) including:
- 2855 (I) furnishing conveyance, routing, or transmission of a television audio and video
- 2856 programming service by a programming service provider;
- 2857 (II) cable service as defined in 47 U.S.C. Sec. 522(6); or
- 2858 (III) audio and video programming services delivered by a commercial mobile radio
- 2859 service provider as defined in 47 C.F.R. Sec. 20.3;
- 2860 (x) a value-added nonvoice data service; or
- 2861 (xi) tangible personal property.
- 2862 (135) (a) "Telecommunications service provider" means a person that:
- 2863 (i) owns, controls, operates, or manages a telecommunications service; and
- 2864 (ii) engages in an activity described in Subsection (135)(a)(i) for the shared use with or
- 2865 resale to any person of the telecommunications service.
- 2866 (b) A person described in Subsection (135)(a) is a telecommunications service provider
- 2867 whether or not the Public Service Commission of Utah regulates:
- 2868 (i) that person; or
- 2869 (ii) the telecommunications service that the person owns, controls, operates, or
- 2870 manages.
- 2871 (136) (a) "Telecommunications switching or routing equipment, machinery, or
- 2872 software" means an item listed in Subsection (136)(b) if that item is purchased or leased
- 2873 primarily for switching or routing:
- 2874 (i) an ancillary service;
- 2875 (ii) data communications;
- 2876 (iii) voice communications; or
- 2877 (iv) telecommunications service.
- 2878 (b) The following apply to Subsection (136)(a):
- 2879 (i) a bridge;

- 2880 (ii) a computer;
- 2881 (iii) a cross connect;
- 2882 (iv) a modem;
- 2883 (v) a multiplexer;
- 2884 (vi) plug in circuitry;
- 2885 (vii) a router;
- 2886 (viii) software;
- 2887 (ix) a switch; or
- 2888 (x) equipment, machinery, or software that functions similarly to an item listed in
- 2889 Subsections (136)(b)(i) through (ix) as determined by the commission by rule made in
- 2890 accordance with Subsection (136)(c).

2891 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

2892 commission may by rule define what constitutes equipment, machinery, or software that

2893 functions similarly to an item listed in Subsections (136)(b)(i) through (ix).

2894 (137) (a) "Telecommunications transmission equipment, machinery, or software"

2895 means an item listed in Subsection (137)(b) if that item is purchased or leased primarily for

2896 sending, receiving, or transporting:

- 2897 (i) an ancillary service;
- 2898 (ii) data communications;
- 2899 (iii) voice communications; or
- 2900 (iv) telecommunications service.

2901 (b) The following apply to Subsection (137)(a):

- 2902 (i) an amplifier;
- 2903 (ii) a cable;
- 2904 (iii) a closure;
- 2905 (iv) a conduit;
- 2906 (v) a controller;
- 2907 (vi) a duplexer;
- 2908 (vii) a filter;
- 2909 (viii) an input device;
- 2910 (ix) an input/output device;

- 2911 (x) an insulator;
- 2912 (xi) microwave machinery or equipment;
- 2913 (xii) an oscillator;
- 2914 (xiii) an output device;
- 2915 (xiv) a pedestal;
- 2916 (xv) a power converter;
- 2917 (xvi) a power supply;
- 2918 (xvii) a radio channel;
- 2919 (xviii) a radio receiver;
- 2920 (xix) a radio transmitter;
- 2921 (xx) a repeater;
- 2922 (xxi) software;
- 2923 (xxii) a terminal;
- 2924 (xxiii) a timing unit;
- 2925 (xxiv) a transformer;
- 2926 (xxv) a wire; or
- 2927 (xxvi) equipment, machinery, or software that functions similarly to an item listed in
- 2928 Subsections (137)(b)(i) through (xxv) as determined by the commission by rule made in
- 2929 accordance with Subsection (137)(c).
- 2930 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 2931 commission may by rule define what constitutes equipment, machinery, or software that
- 2932 functions similarly to an item listed in Subsections (137)(b)(i) through (xxv).
- 2933 (138) (a) "Textbook for a higher education course" means a textbook or other printed
- 2934 material that is required for a course:
- 2935 (i) offered by an institution of higher education; and
- 2936 (ii) that the purchaser of the textbook or other printed material attends or will attend.
- 2937 (b) "Textbook for a higher education course" includes a textbook in electronic format.
- 2938 (139) "Tobacco" means:
- 2939 (a) a cigarette;
- 2940 (b) a cigar;
- 2941 (c) chewing tobacco;

2942 (d) pipe tobacco; or

2943 (e) any other item that contains tobacco.

2944 (140) "Unassisted amusement device" means an amusement device, skill device, or  
2945 ride device that is started and stopped by the purchaser or renter of the right to use or operate  
2946 the amusement device, skill device, or ride device.

2947 (141) (a) "Use" means the exercise of any right or power over tangible personal  
2948 property, a product transferred electronically, or a service under Subsection 59-12-103(1),  
2949 incident to the ownership or the leasing of that tangible personal property, product transferred  
2950 electronically, or service.

2951 (b) "Use" does not include the sale, display, demonstration, or trial of tangible personal  
2952 property, a product transferred electronically, or a service in the regular course of business and  
2953 held for resale.

2954 (142) "Value-added nonvoice data service" means a service:

2955 (a) that otherwise meets the definition of a telecommunications service except that a  
2956 computer processing application is used to act primarily for a purpose other than conveyance,  
2957 routing, or transmission; and

2958 (b) with respect to which a computer processing application is used to act on data or  
2959 information:

2960 (i) code;

2961 (ii) content;

2962 (iii) form; or

2963 (iv) protocol.

2964 (143) (a) Subject to Subsection (143)(b), "vehicle" means the following that are  
2965 required to be titled, registered, or titled and registered:

2966 (i) an aircraft as defined in Section 72-10-102;

2967 (ii) a vehicle as defined in Section 41-1a-102;

2968 (iii) an off-highway vehicle as defined in Section 41-22-2; or

2969 (iv) a vessel as defined in Section 41-1a-102.

2970 (b) For purposes of Subsection 59-12-104(33) only, "vehicle" includes:

2971 (i) a vehicle described in Subsection (143)(a); or

2972 (ii) (A) a locomotive;



- 2973 (B) a freight car;
- 2974 (C) railroad work equipment; or
- 2975 (D) other railroad rolling stock.
- 2976 (144) "Vehicle dealer" means a person engaged in the business of buying, selling, or
- 2977 exchanging a vehicle as defined in Subsection (143).
- 2978 (145) (a) "Vertical service" means an ancillary service that:
- 2979 (i) is offered in connection with one or more telecommunications services; and
- 2980 (ii) offers an advanced calling feature that allows a customer to:
- 2981 (A) identify a caller; and
- 2982 (B) manage multiple calls and call connections.
- 2983 (b) "Vertical service" includes an ancillary service that allows a customer to manage a
- 2984 conference bridging service.
- 2985 (146) (a) "Voice mail service" means an ancillary service that enables a customer to
- 2986 receive, send, or store a recorded message.
- 2987 (b) "Voice mail service" does not include a vertical service that a customer is required
- 2988 to have in order to utilize a voice mail service.
- 2989 (147) (a) Except as provided in Subsection (147)(b), "waste energy facility" means a
- 2990 facility that generates electricity:
- 2991 (i) using as the primary source of energy waste materials that would be placed in a
- 2992 landfill or refuse pit if it were not used to generate electricity, including:
- 2993 (A) tires;
- 2994 (B) waste coal;
- 2995 (C) oil shale; or
- 2996 (D) municipal solid waste; and
- 2997 (ii) in amounts greater than actually required for the operation of the facility.
- 2998 (b) "Waste energy facility" does not include a facility that incinerates:
- 2999 (i) hospital waste as defined in 40 C.F.R. 60.51c; or
- 3000 (ii) medical/infectious waste as defined in 40 C.F.R. 60.51c.
- 3001 (148) "Watercraft" means a vessel as defined in Section [73-18-2](#).
- 3002 (149) "Wind energy" means wind used as the sole source of energy to produce
- 3003 electricity.

3004 (150) "ZIP Code" means a Zoning Improvement Plan Code assigned to a geographic  
3005 location by the United States Postal Service.

3006 Section 22. Section **62A-15-103.5** is amended to read:

3007 **62A-15-103.5. Provider certification.**

3008 The division may not require a licensed mental health therapist, as defined in Section  
3009 [58-60-102](#), to also be licensed by the Office of Licensing, [~~with the Department of Human~~  
3010 ~~Services,~~] within the department, in order to certify the licensed mental health therapist to  
3011 provide mental health or substance use disorder screening, assessment, treatment, or recovery  
3012 support services to an individual who is incarcerated or who is required to participate in  
3013 treatment by a court or by the Board of Pardons and Parole.

3014 Section 23. Section **63B-1-306** is amended to read:

3015 **63B-1-306. Obligations issued by authority -- Limitation of liability on**  
3016 **obligations -- Limitation on amount of obligations issued.**

3017 (1) (a) All obligations issued by the authority under this part shall be limited  
3018 obligations of the authority and may not constitute, nor give rise to, a general obligation or  
3019 liability of, nor a charge against the general credit or taxing power of, this state or any of its  
3020 political subdivisions.

3021 (b) This limitation shall be plainly stated upon all obligations.

3022 (2) (a) No authority obligations incurred under this section may be issued in an amount  
3023 exceeding the difference between the total indebtedness of the state and an amount equal to  
3024 1-1/2% of the value of the taxable property of the state.

3025 (b) Debt issued under authority of the following parts or sections may not be included  
3026 as part of the total indebtedness of the state of Utah in determining the debt limit established by  
3027 this Subsection (2):

3028 (i) Title 63B, Chapter 6, Part 2, 1997 Highway General Obligation Bond  
3029 Authorization;

3030 (ii) Title 63B, Chapter 6, Part 3, 1997 Highway Bond Anticipation Note Authorization;

3031 (iii) Title 63B, Chapter 7, Part 2, 1998 Highway General Obligation Bond  
3032 Authorization;

3033 (iv) Title 63B, Chapter 7, Part 3, 1998 Highway Bond Anticipation Note  
3034 Authorization;

- 3035 (v) Title 63B, Chapter 8, Part 2, 1999 Highway General Obligation Bond  
 3036 Authorization;
- 3037 (vi) Title 63B, Chapter 8, Part 3, 1999 Highway Bond Anticipation Note  
 3038 Authorization;
- 3039 [~~(vii) Title 63B, Chapter 9, Part 2, 2000 Highway General Obligation Bond;~~  
 3040 ~~(viii)~~ (vii) Title 63B, Chapter 10, Part 1, 2001 Highway General Obligation Bonds;  
 3041 ~~(ix)~~ (viii) Title 63B, Chapter 10, Part 2, 2001 Highway General Obligation Bond  
 3042 Anticipation Notes Authorization;
- 3043 ~~(x)~~ (ix) Title 63B, Chapter 11, Part 5, 2002 Highway General Obligation Bonds for  
 3044 Salt Lake County;
- 3045 ~~(xi)~~ (x) Title 63B, Chapter 11, Part 6, 2002 Highway General Obligation Bond  
 3046 Anticipation Notes for Salt Lake County;
- 3047 ~~(xii)~~ (xi) Section 63B-13-102;  
 3048 ~~(xiii)~~ (xii) Section 63B-16-101;  
 3049 ~~(xiv)~~ (xiii) Section 63B-16-102;  
 3050 ~~(xv)~~ (xiv) Section 63B-18-401;  
 3051 ~~(xvi)~~ (xv) Section 63B-18-402; and  
 3052 ~~(xvii)~~ (xvi) Title 63B, Chapter 27, Part 1, 2017 Highway General Obligation Bonds.
- 3053 (c) Debt issued under authority of Section 63B-7-503 may not be included as part of  
 3054 the total indebtedness of the state in determining the debt limit established by this Subsection  
 3055 (2).
- 3056 (3) The obligations shall be authorized by resolution of the authority, following  
 3057 approval of the Legislature, and may:
- 3058 (a) be executed and delivered at any time, and from time to time, as the authority may  
 3059 determine;
- 3060 (b) be sold at public or private sale in the manner and at the prices, either at, in excess  
 3061 of, or below their face value and at the times that the authority determines;
- 3062 (c) be in the form and denominations that the authority determines;
- 3063 (d) be of the tenor that the authority determines;
- 3064 (e) be in registered or bearer form either as to principal or interest or both;
- 3065 (f) be payable in those installments and at the times that the authority determines;

3066 (g) be payable at the places, either within or without this state, that the authority  
3067 determines;

3068 (h) bear interest at the rate or rates, payable at the place or places, and evidenced in the  
3069 manner, that the authority determines;

3070 (i) be redeemable before maturity, with or without premium;

3071 (j) contain any other provisions not inconsistent with this part that are considered to be  
3072 for the best interests of the authority and provided for in the proceedings of the authority under  
3073 which the bonds are authorized to be issued; and

3074 (k) bear facsimile signatures and seals.

3075 (4) The authority may pay any expenses, premiums, or commissions, that it considers  
3076 necessary or advantageous in connection with the authorization, sale, and issuance of these  
3077 obligations, from the proceeds of the sale of the obligations or from the revenues of the projects  
3078 involved.

3079 Section 24. Section **63C-4a-102** is amended to read:

3080 **63C-4a-102. Definitions.**

3081 As used in this chapter:

3082 (1) "Account" means the Constitutional Defense Restricted Account, created in Section  
3083 [63C-4a-402](#).

3084 (2) "Commission" means the Federalism Commission, created in Section [63C-4a-302](#).

3085 (3) "Constitutional defense plan" means a plan that outlines actions and expenditures to  
3086 fulfill the duties of the commission and the council.

3087 (4) "Council" means the Constitutional Defense Council, created in Section  
3088 [63C-4a-202](#).

3089 (5) "Federal governmental entity" means:

3090 (a) the president of the United States;

3091 (b) the United States Congress;

3092 (c) a United States agency; or

3093 (d) an employee or official appointed by the president of the United States.

3094 (6) "Federal issue" means a matter relating to the federal government's dealings with  
3095 the state~~[, including a matter described in Section [63C-4a-309](#)]~~.

3096 (7) "Federal law" means:

- 3097 (a) an executive order by the president of the United States;
- 3098 (b) a statute passed by the United States Congress;
- 3099 (c) a regulation adopted by a United States agency; or
- 3100 (d) a policy statement, order, guidance, or action by:
- 3101 (i) a United States agency; or
- 3102 (ii) an employee or official appointed by the president of the United States.
- 3103 (8) "R.S. 2477" means Revised Statute 2477, codified as 43 U.S.C. Section 932.
- 3104 (9) "R.S. 2477 plan" means a guiding document that:
- 3105 (a) is developed jointly by the Utah Association of Counties and the state;
- 3106 (b) is approved by the council; and
- 3107 (c) presents the broad framework of a proposed working relationship between the state
- 3108 and participating counties collectively for the purpose of asserting, defending, or litigating state
- 3109 and local government rights under R.S. 2477.
- 3110 (10) "United States agency" means a department, agency, authority, commission,
- 3111 council, board, office, bureau, or other administrative unit of the executive branch of the
- 3112 United States government.
- 3113 Section 25. Section **63G-2-204** is amended to read:
- 3114 **63G-2-204. Record request -- Response -- Time for responding.**
- 3115 (1) (a) A person making a request for a record shall submit to the governmental entity
- 3116 that retains the record a written request containing:
- 3117 (i) the person's:
- 3118 (A) name;
- 3119 (B) mailing address;
- 3120 (C) email address, if the person has an email address and is willing to accept
- 3121 communications by email relating to the person's records request; and
- 3122 (D) daytime telephone number; and
- 3123 (ii) a description of the record requested that identifies the record with reasonable
- 3124 specificity.
- 3125 (b) (i) A single record request may not be submitted to multiple governmental entities.
- 3126 (ii) Subsection (1)(b)(i) may not be construed to prevent a person from submitting a
- 3127 separate record request to each of multiple governmental entities, even if each of the separate

3128 requests seeks access to the same record.

3129           (2) (a) In response to a request for a record, a governmental entity may not provide a  
3130 record that it has received under Section [63G-2-206](#) as a shared record.

3131           (b) If a governmental entity is prohibited from providing a record under Subsection  
3132 (2)(a), the governmental entity shall:

3133           (i) deny the records request; and

3134           (ii) inform the person making the request of the identity of the governmental entity  
3135 from which the shared record was received.

3136           (3) A governmental entity may make rules in accordance with Title 63G, Chapter 3,  
3137 Utah Administrative Rulemaking Act, specifying where and to whom requests for access shall  
3138 be directed.

3139           (4) After receiving a request for a record, a governmental entity shall:

3140           (a) review each request that seeks an expedited response and notify, within five  
3141 business days after receiving the request, each requester that has not demonstrated that their  
3142 record request benefits the public rather than the person that their response will not be  
3143 expedited; and

3144           (b) as soon as reasonably possible, but no later than 10 business days after receiving a  
3145 written request, or five business days after receiving a written request if the requester  
3146 demonstrates that expedited response to the record request benefits the public rather than the  
3147 person:

3148           (i) approve the request and provide a copy of the record;

3149           (ii) deny the request in accordance with the procedures and requirements of Section  
3150 [63G-2-205](#);

3151           (iii) notify the requester that it does not maintain the record requested and provide, if  
3152 known, the name and address of the governmental entity that does maintain the record; or

3153           (iv) notify the requester that because of one of the extraordinary circumstances listed in  
3154 Subsection (6), it cannot immediately approve or deny the request, and include with the notice:

3155           (A) a description of the circumstances that constitute the extraordinary circumstances;  
3156 and

3157           (B) the date when the records will be available, consistent with the requirements of  
3158 Subsection (7).

3159 (5) Any person who requests a record to obtain information for a story or report for  
3160 publication or broadcast to the general public is presumed to be acting to benefit the public  
3161 rather than a person.

3162 (6) The following circumstances constitute "extraordinary circumstances" that allow a  
3163 governmental entity to delay approval or denial by an additional period of time as specified in  
3164 Subsection (7) if the governmental entity determines that due to the extraordinary  
3165 circumstances it cannot respond within the time limits provided in Subsection (4):

3166 (a) another governmental entity is using the record, in which case the originating  
3167 governmental entity shall promptly request that the governmental entity currently in possession  
3168 return the record;

3169 (b) another governmental entity is using the record as part of an audit, and returning the  
3170 record before the completion of the audit would impair the conduct of the audit;

3171 (c) (i) the request is for a voluminous quantity of records or a record series containing a  
3172 substantial number of records; or

3173 (ii) the requester seeks a substantial number of records or records series in requests  
3174 filed within five working days of each other;

3175 (d) the governmental entity is currently processing a large number of records requests;

3176 (e) the request requires the governmental entity to review a large number of records to  
3177 locate the records requested;

3178 (f) the decision to release a record involves legal issues that require the governmental  
3179 entity to seek legal counsel for the analysis of statutes, rules, ordinances, regulations, or case  
3180 law;

3181 (g) segregating information that the requester is entitled to inspect from information  
3182 that the requester is not entitled to inspect requires extensive editing; or

3183 (h) segregating information that the requester is entitled to inspect from information  
3184 that the requester is not entitled to inspect requires computer programming.

3185 (7) If one of the extraordinary circumstances listed in Subsection (6) precludes  
3186 approval or denial within the time specified in Subsection (4), the following time limits apply  
3187 to the extraordinary circumstances:

3188 (a) for claims under Subsection (6)(a), the governmental entity currently in possession  
3189 of the record shall return the record to the originating entity within five business days of the

3190 request for the return unless returning the record would impair the holder's work;  
3191 (b) for claims under Subsection (6)(b), the originating governmental entity shall notify  
3192 the requester when the record is available for inspection and copying;  
3193 (c) for claims under Subsections (6)(c), (d), and (e), the governmental entity shall:  
3194 (i) disclose the records that it has located which the requester is entitled to inspect;  
3195 (ii) provide the requester with an estimate of the amount of time it will take to finish  
3196 the work required to respond to the request;  
3197 (iii) complete the work and disclose those records that the requester is entitled to  
3198 inspect as soon as reasonably possible; and  
3199 (iv) for any person that does not establish a right to an expedited response as  
3200 authorized by Subsection (4), a governmental entity may choose to:  
3201 (A) require the person to provide for copying of the records as provided in Subsection  
3202 [63G-2-201](#)~~[(10)]~~(11); or  
3203 (B) treat a request for multiple records as separate record requests, and respond  
3204 sequentially to each request;  
3205 (d) for claims under Subsection (6)(f), the governmental entity shall either approve or  
3206 deny the request within five business days after the response time specified for the original  
3207 request has expired;  
3208 (e) for claims under Subsection (6)(g), the governmental entity shall fulfill the request  
3209 within 15 business days from the date of the original request; or  
3210 (f) for claims under Subsection (6)(h), the governmental entity shall complete its  
3211 programming and disclose the requested records as soon as reasonably possible.  
3212 (8) (a) If a request for access is submitted to an office of a governmental entity other  
3213 than that specified by rule in accordance with Subsection (3), the office shall promptly forward  
3214 the request to the appropriate office.  
3215 (b) If the request is forwarded promptly, the time limit for response begins when the  
3216 request is received by the office specified by rule.  
3217 (9) If the governmental entity fails to provide the requested records or issue a denial  
3218 within the specified time period, that failure is considered the equivalent of a determination  
3219 denying access to the record.  
3220 Section 26. Section **63G-6a-1204** is amended to read:



3221 **63G-6a-1204. Multiyear contracts.**

3222 (1) Except as provided in Subsection (7), a procurement unit may enter into a multiyear  
3223 contract resulting from an invitation for bids or a request for proposals, if:

3224 (a) the procurement [~~officer~~] official determines, in the discretion of the procurement  
3225 [~~officer~~] official, that entering into a multiyear contract is in the best interest of the  
3226 procurement unit; and

3227 (b) the invitation for bids or request for proposals:

3228 (i) states the term of the contract, including all possible renewals of the contract;

3229 (ii) states the conditions for renewal of the contract; and

3230 (iii) includes the provisions of Subsections (3) through (5) that are applicable to the  
3231 contract.

3232 (2) In making the determination described in Subsection (1)(a), the procurement  
3233 [~~officer~~] official shall consider whether entering into a multiyear contract will:

3234 (a) result in significant savings to the procurement unit, including:

3235 (i) reduction of the administrative burden in procuring, negotiating, or administering  
3236 contracts;

3237 (ii) continuity in operations of the procurement unit; or

3238 (iii) the ability to obtain a volume or term discount;

3239 (b) encourage participation by a person who might not otherwise be willing or able to  
3240 compete for a shorter term contract; or

3241 (c) provide an incentive for a bidder or offeror to improve productivity through capital  
3242 investment or better technology.

3243 (3) (a) The determination described in Subsection (1)(a) is discretionary and is not  
3244 required to be in writing or otherwise recorded.

3245 (b) Except as provided in Subsections (4) and (5), notwithstanding any provision of an  
3246 invitation for bids, a request for proposals, or a contract to the contrary, a multiyear contract,  
3247 including a contract that was awarded outside of an invitation for bids or request for proposals  
3248 process, may not continue or be renewed for any year after the first year of the multiyear  
3249 contract if adequate funds are not appropriated or otherwise available to continue or renew the  
3250 contract.

3251 (4) A multiyear contract that is funded solely by federal funds may be continued or

3252 renewed for any year after the first year of the multiyear contract if:

3253 (a) adequate funds to continue or renew the contract have not been, but are expected to  
3254 be appropriated by, and received from, the federal government;

3255 (b) continuation or renewal of the contract before the money is appropriated or  
3256 received is permitted by the federal government; and

3257 (c) the contract states that it may be cancelled or suspended, without penalty, if the  
3258 anticipated federal funds are not appropriated or received.

3259 (5) A multiyear contract that is funded in part by federal funds may be continued or  
3260 renewed for any year after the first year of the multiyear contract if:

3261 (a) the portion of the contract that is to be funded by funds of a public entity are  
3262 appropriated;

3263 (b) adequate federal funds to continue or renew the contract have not been, but are  
3264 expected to be, appropriated by, and received from, the federal government;

3265 (c) continuation or renewal of the contract before the federal money is appropriated or  
3266 received is permitted by the federal government; and

3267 (d) the contract states that it may be cancelled or suspended, without penalty, if the  
3268 anticipated federal funds are not appropriated or received.

3269 (6) A procurement unit may not continue or renew a multiyear contract after the end of  
3270 the multiyear contract term or the renewal periods described in the contract, unless the  
3271 procurement unit engages in a new standard procurement process or complies with an  
3272 exception, described in this chapter, to using a standard procurement process.

3273 (7) A multiyear contract, including any renewal periods, may not exceed a period of  
3274 five years, unless:

3275 (a) the procurement [~~officer~~] official determines, in writing, that:

3276 (i) a longer period is necessary in order to obtain the procurement item;

3277 (ii) a longer period is customary for industry standards; or

3278 (iii) a longer period is in the best interest of the procurement unit; and

3279 (b) the written determination described in Subsection (7)(a) is included in the file  
3280 relating to the procurement.

3281 (8) This section does not apply to a contract for the design or construction of a facility,  
3282 a road, a public transit project, or a contract for the financing of equipment.

- 3283 Section 27. Section **63I-1-226** is amended to read:
- 3284 **63I-1-226. Repeal dates, Title 26.**
- 3285 (1) Subsection **26-1-7(1)(f)**, related to the Residential Child Care Licensing Advisory
- 3286 Committee, is repealed July 1, 2024.
- 3287 (2) Subsection **26-1-7(1)(h)**, related to the Primary Care Grant Committee, is repealed
- 3288 July 1, 2025.
- 3289 (3) Section **26-1-7.5**, which creates the Utah Health Advisory Council, is repealed July
- 3290 1, 2025.
- 3291 (4) Section **26-1-40** is repealed July 1, 2022.
- 3292 (5) Section **26-1-41** is repealed July 1, 2026.
- 3293 (6) Section **26-7-10** is repealed July 1, 2025.
- 3294 (7) Subsection **26-7-11(5)**, regarding reports to the Legislature, is repealed July 1,
- 3295 2028.
- 3296 (8) Section **26-7-14** is repealed December 31, 2027.
- 3297 (9) Title 26, Chapter 9f, Utah Digital Health Service Commission Act, is repealed July
- 3298 1, 2025.
- 3299 (10) Subsection **26-10-6(5)**, which creates the Newborn Hearing Screening Committee,
- 3300 is repealed July 1, 2026.
- 3301 (11) Section **26-10-11** is repealed July 1, 2025.
- 3302 (12) Section **26-10b-106**, which creates the Primary Care Grant Committee, is repealed
- 3303 July 1, 2025.
- 3304 (13) Title 26, Chapter 18, Part 2, Drug Utilization Review Board, is repealed July 1,
- 3305 2027.
- 3306 ~~[(14) Subsection **26-18-417(3)** relating to a report to the Health and Human services~~
- 3307 ~~Interim Committee is repealed July 1, 2020.]~~
- 3308 ~~[(15)]~~ (14) Subsection **26-18-418(2)**, the language that states "and the Behavioral
- 3309 Health Crisis Response Commission created in Section **63C-18-202**" is repealed July 1, 2023.
- 3310 ~~[(16)]~~ (15) Title 26, Chapter 18a, Kurt Oscarson Children's Organ Transplant
- 3311 Coordinating Committee, is repealed July 1, 2021.
- 3312 ~~[(17)]~~ (16) Section **26-33a-117** is repealed on December 31, 2023.
- 3313 ~~[(18)]~~ (17) Title 26, Chapter 33a, Utah Health Data Authority Act, is repealed July 1,

- 3314 2024.
- 3315 [(19)] (18) Title 26, Chapter 36b, Inpatient Hospital Assessment Act, is repealed July  
3316 1, 2024.
- 3317 [(20)] (19) Title 26, Chapter 36c, Medicaid Expansion Hospital Assessment Act, is  
3318 repealed July 1, 2024.
- 3319 [(21)] (20) Title 26, Chapter 36d, Hospital Provider Assessment Act, is repealed July  
3320 1, 2024.
- 3321 [(22)] (21) Section 26-39-201, which creates the Residential Child Care Licensing  
3322 Advisory Committee, is repealed July 1, 2024.
- 3323 [(23)] (22) Section 26-40-104, which creates the Utah Children's Health Insurance  
3324 Program Advisory Council, is repealed July 1, 2025.
- 3325 [(24)] (23) Section 26-50-202, which creates the Traumatic Brain Injury Advisory  
3326 Committee, is repealed July 1, 2025.
- 3327 [(25)] (24) Title 26, Chapter 54, Spinal Cord and Brain Injury Rehabilitation Fund and  
3328 Pediatric Neuro-Rehabilitation Fund, is repealed January 1, 2025.
- 3329 [(26)] (25) Title 26, Chapter 63, Nurse Home Visiting Pay-for-Success Program, is  
3330 repealed July 1, 2026.
- 3331 [(27)] (26) Title 26, Chapter 66, Early Childhood Utah Advisory Council, is repealed  
3332 July 1, 2026.
- 3333 Section 28. Section 63I-1-251 is amended to read:
- 3334 **63I-1-251. Repeal dates, Title 51.**
- 3335 [~~Subsection 51-2a-202(3) is repealed on June 30, 2020.~~]
- 3336 Section 29. Section 63I-1-253 is amended to read:
- 3337 **63I-1-253. Repeal dates, Titles 53 through 53G.**
- 3338 (1) Section 53-2a-105, which creates the Emergency Management Administration  
3339 Council, is repealed July 1, 2021.
- 3340 (2) Sections 53-2a-1103 and 53-2a-1104, which create the Search and Rescue Advisory  
3341 Board, are repealed July 1, 2022.
- 3342 (3) Section 53-5-703, which creates the Concealed Firearm Review Board, is repealed  
3343 July 1, 2023.
- 3344 (4) Subsection 53-6-203(1)(b)(ii), regarding being 19 years old at certification, is

3345 repealed July 1, 2027.

3346 (5) Subsection [53-13-104\(6\)\(a\)](#), regarding being 19 years old at certification, is

3347 repealed July 1, 2027.

3348 (6) Section [53B-6-105.5](#), which creates the Technology Initiative Advisory Board, is

3349 repealed July 1, 2024.

3350 (7) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.

3351 (8) Section [53B-17-1203](#), which creates the SafeUT and School Safety Commission, is

3352 repealed January 1, 2025.

3353 (9) Section [53B-18-1501](#) is repealed July 1, 2021.

3354 (10) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.

3355 (11) Title 53B, Chapter 24, Part 4, Rural Residency Training Program, is repealed July

3356 1, 2025.

3357 (12) Subsection [53C-3-203\(4\)\(b\)\(vii\)](#), which provides for the distribution of money

3358 from the Land Exchange Distribution Account to the Geological Survey for test wells and other

3359 hydrologic studies in the West Desert, is repealed July 1, 2030.

3360 (13) Section [53E-3-515](#) is repealed January 1, 2023.

3361 (14) In relation to a standards review committee, on January 1, 2023:

3362 (a) in Subsection [53E-4-202\(8\)](#), the language "by a standards review committee and the

3363 recommendations of a standards review committee established under Section [53E-4-203](#)" is

3364 repealed; and

3365 (b) Section [53E-4-203](#) is repealed.

3366 (15) Subsections [53E-3-503\(5\)](#) and (6), which create coordinating councils for youth in

3367 custody, are repealed July 1, 2027.

3368 (16) Section [53E-4-402](#), which creates the State Instructional Materials Commission, is

3369 repealed July 1, 2022.

3370 (17) Title 53E, Chapter 6, Part 5, Utah Professional Practices Advisory Commission, is

3371 repealed July 1, 2023.

3372 (18) Subsection [53E-8-204\(4\)](#), which creates the advisory council for the Utah Schools

3373 for the Deaf and the Blind, is repealed July 1, 2021.

3374 [~~(19) Section [53F-2-514](#) is repealed July 1, 2020.~~]

3375 [~~(20)~~] (19) Section [53F-5-203](#) is repealed July 1, 2024.

- 3376            [~~(21)~~] (20) Section [53F-5-212](#) is repealed July 1, 2024.
- 3377            [~~(22)~~] (21) Section [53F-5-213](#) is repealed July 1, 2023.
- 3378            [~~(23)~~] (22) Section [53F-5-214](#), in relation to a grant for professional learning, is  
3379 repealed July 1, 2025.
- 3380            [~~(24)~~] (23) Section [53F-5-215](#), in relation to an elementary teacher preparation grant is  
3381 repealed July 1, 2025.
- 3382            [~~(25)~~] (24) Subsection [53F-9-203](#)(7), which creates the Charter School Revolving  
3383 Account Committee, is repealed July 1, 2024.
- 3384            [~~(26)~~] (25) Section [53F-9-501](#) is repealed January 1, 2023.
- 3385            [~~(27)~~] (26) Subsections [53G-4-608](#)(2)(b) and (4)(b), related to the Utah Seismic Safety  
3386 Commission, are repealed January 1, 2025.
- 3387            [~~(28)~~] (27) Subsection [53G-8-211](#)(5), regarding referrals of a minor to court for a class  
3388 C misdemeanor, is repealed July 1, 2022.
- 3389            Section 30. Section **63I-1-259** is amended to read:
- 3390            **63I-1-259. Repeal dates, Title 59.**
- 3391            (1) Section [59-1-213.1](#) is repealed on May 9, 2024.
- 3392            (2) Section [59-1-213.2](#) is repealed on May 9, 2024.
- 3393            (3) Subsection [59-1-405](#)(1)(g) is repealed on May 9, 2024.
- 3394            (4) Subsection [59-1-405](#)(2)(b) is repealed on May 9, 2024.
- 3395            [~~(5) Section [59-7-618](#) is repealed July 1, 2020.~~]
- 3396            [~~(6)~~] (5) Section [59-9-102.5](#) is repealed December 31, 2030.
- 3397            [~~(7) Section [59-10-1033](#) is repealed July 1, 2020.~~]
- 3398            [~~(8) Subsection [59-12-2219](#)(13), which addresses new revenue supplanting existing  
3399 allocations, is repealed on June 30, 2020.~~]
- 3400            [~~(9)~~] (6) Title 59, Chapter 28, State Transient Room Tax Act, is repealed on January 1,  
3401 2023.
- 3402            Section 31. Section **63I-2-217** is amended to read:
- 3403            **63I-2-217. Repeal dates -- Title 17.**
- 3404            [~~(1) Section [17-22-32.2](#), regarding restitution reporting, is repealed January 1, 2021.~~]
- 3405            [~~(2) Section [17-22-32.3](#), regarding the Jail Incarceration and Transportation Costs  
3406 Study Council, is repealed January 1, 2021.~~]

- 3407            [~~3~~] (1) Subsection 17-27a-102(1)(b), the language that states "or a designated  
3408 mountainous planning district" is repealed June 1, 2021.
- 3409            [~~4~~] (2) (a) Subsection 17-27a-103[~~(18)~~](19)(b), regarding a mountainous planning  
3410 district, is repealed June 1, 2021.
- 3411            (b) Subsection 17-27a-103[~~(42)~~](43), regarding a mountainous planning district, is  
3412 repealed June 1, 2021.
- 3413            [~~5~~] (3) Subsection 17-27a-210(2)(a), the language that states "or the mountainous  
3414 planning district area" is repealed June 1, 2021.
- 3415            [~~6~~] (4) (a) Subsection 17-27a-301(1)(b)(iii), regarding a mountainous planning  
3416 district, is repealed June 1, 2021.
- 3417            (b) Subsection 17-27a-301(1)(c), regarding a mountainous planning district, is repealed  
3418 June 1, 2021.
- 3419            (c) Subsection 17-27a-301(3)(a), the language that states " or (c)" is repealed June 1,  
3420 2021.
- 3421            [~~7~~] (5) Section 17-27a-302, the language that states ", or mountainous planning  
3422 district" and "or the mountainous planning district," is repealed June 1, 2021.
- 3423            [~~8~~] (6) Subsection 17-27a-305(1)(a), the language that states "a mountainous  
3424 planning district or" and ", as applicable" is repealed June 1, 2021.
- 3425            [~~9~~] (7) (a) Subsection 17-27a-401(1)(b)(ii), regarding a mountainous planning  
3426 district, is repealed June 1, 2021.
- 3427            (b) Subsection 17-27a-401(7), regarding a mountainous planning district, is repealed  
3428 June 1, 2021.
- 3429            [~~10~~] (8) (a) Subsection 17-27a-403(1)(b)(ii), regarding a mountainous planning  
3430 district, is repealed June 1, 2021.
- 3431            (b) Subsection 17-27a-403(1)(c)(iii), regarding a mountainous planning district, is  
3432 repealed June 1, 2021.
- 3433            (c) Subsection 17-27a-403(2)(a)(iii), the language that states "or the mountainous  
3434 planning district" is repealed June 1, 2021.
- 3435            (d) Subsection 17-27a-403(2)(c)(i), the language that states "or mountainous planning  
3436 district" is repealed June 1, 2021.
- 3437            [~~H~~] (9) Subsection 17-27a-502(1)(d)(i)(B), regarding a mountainous planning

3438 district, is repealed June 1, 2021.

3439 ~~[(12)]~~ (10) Subsection 17-27a-505.5(2)(a)(iii), regarding a mountainous planning  
3440 district, is repealed June 1, 2021.

3441 ~~[(13)]~~ (11) Subsection 17-27a-602(1)(b), the language that states "or, in the case of a  
3442 mountainous planning district, the mountainous planning district" is repealed June 1, 2021.

3443 ~~[(14)]~~ (12) Subsection 17-27a-604(1)(b)(i)(B), regarding a mountainous planning  
3444 district, is repealed June 1, 2021.

3445 ~~[(15)]~~ (13) Subsection 17-27a-605(1)(a), the language that states "or mountainous  
3446 planning district land" is repealed June 1, 2021.

3447 ~~[(16)]~~ (14) Title 17, Chapter 27a, Part 9, Mountainous Planning District, is repealed  
3448 June 1, 2021.

3449 ~~[(17)]~~ (15) On June 1, 2021, when making the changes in this section, the Office of  
3450 Legislative Research and General Counsel shall:

3451 (a) in addition to its authority under Subsection 36-12-12(3):

3452 (i) make corrections necessary to ensure that sections and subsections identified in this  
3453 section are complete sentences and accurately reflect the office's understanding of the  
3454 Legislature's intent; and

3455 (ii) make necessary changes to subsection numbering and cross references; and

3456 (b) identify the text of the affected sections and subsections based upon the section and  
3457 subsection numbers used in Laws of Utah 2017, Chapter 448.

3458 ~~[(18)]~~ (16) Subsection 17-34-1(5)(d), regarding county funding of certain municipal  
3459 services in a designated recreation area, is repealed June 1, 2021.

3460 ~~[(19)]~~ (17) Title 17, Chapter 35b, Consolidation of Local Government Units, is  
3461 repealed January 1, 2022.

3462 ~~[(20) On June 1, 2022:]~~

3463 ~~[(a) Section 17-52a-104 is repealed;]~~

3464 ~~[(b) in Subsection 17-52a-301(3)(a), the language that states "or under a provision  
3465 described in Subsection 17-52a-104(1)(b) or (2)(b)," is repealed; and]~~

3466 ~~[(c) Subsection 17-52a-301(3)(a)(iv), regarding the first initiated process, is repealed.]~~

3467 ~~[(21)]~~ (18) On January 1, 2028, Subsection 17-52a-103(3), requiring certain counties to  
3468 initiate a change of form of government process by July 1, 2018, is repealed.



3469 (19) On June 1, 2022:  
3470 (a) Section 17-52a-104 is repealed;  
3471 (b) in Subsection 17-52a-301(3)(a), the language that states "or under a provision  
3472 described in Subsection 17-52a-104(1)(b) or (2)(b)," is repealed; and  
3473 (c) Subsection 17-52a-301(3)(a)(iv), regarding the first initiated process, is repealed.  
3474 Section 32. Section **63I-2-219** is amended to read:  
3475 **63I-2-219. Repeal dates -- Title 19.**  
3476 [~~(1)(a) Subsection 19-1-108(3)(a) is repealed on June 30, 2019.~~]  
3477 [~~(b) When repealing Subsection 19-1-108(3)(a), the Office of Legislative Research and~~  
3478 ~~General Counsel shall, in addition to its authority under Subsection 36-12-12(3), make~~  
3479 ~~necessary changes to subsection numbering and cross references.]~~  
3480 [(2)] Subsections 19-2-109.2(2) through (10), related to the Compliance Advisory  
3481 Panel, are repealed July 1, 2021.  
3482 [~~(3) Section 19-6-126 is repealed on January 1, 2020.~~]  
3483 Section 33. Section **63I-2-249** is amended to read:  
3484 **63I-2-249. Repeal dates -- Title 49.**  
3485 [~~(1) Section 49-20-106 is repealed January 1, 2021.~~]  
3486 [~~(2) Subsection 49-20-417(5)(b) is repealed January 1, 2020.~~]  
3487 [(3)] Subsection 49-20-420(3), regarding a requirement to report to the Legislature, is  
3488 repealed January 1, 2030.  
3489 Section 34. Section **63I-2-253** is amended to read:  
3490 **63I-2-253. Repeal dates -- Titles 53 through 53G.**  
3491 (1) (a) Section 53-2a-217, regarding procurement during an epidemic or pandemic  
3492 emergency, is repealed on December 31, 2021.  
3493 (b) When repealing Section 53-2a-217, the Office of Legislative Research and General  
3494 Counsel shall, in addition to the office's authority under Subsection 36-12-12(3), make  
3495 necessary changes to subsection numbering and cross references.  
3496 (2) Section 53B-2a-103 is repealed July 1, 2021.  
3497 (3) Section 53B-2a-104 is repealed July 1, 2021.  
3498 (4) (a) Subsection 53B-2a-108(5), regarding exceptions to the composition of a  
3499 technical college board of trustees, is repealed July 1, 2022.

3500 (b) When repealing Subsection 53B-2a-108(5), the Office of Legislative Research and  
3501 General Counsel shall, in addition to its authority under Subsection 36-12-12(3), make  
3502 necessary changes to subsection numbering and cross references.

3503 (5) Section 53B-6-105.7 is repealed July 1, 2024.

3504 (6) (a) Subsection 53B-7-705(6)(b)(ii)(A), the language that states "Except as provided  
3505 in Subsection (6)(b)(ii)(B)," is repealed July 1, 2021.

3506 (b) Subsection 53B-7-705(6)(b)(ii)(B), regarding comparing a technical college's  
3507 change in performance with the technical college's average performance, is repealed July 1,  
3508 2021.

3509 (7) (a) Subsection 53B-7-707(3)(a)(ii), the language that states "Except as provided in  
3510 Subsection (3)(b)," is repealed July 1, 2021.

3511 (b) Subsection 53B-7-707(3)(b), regarding performance data of a technical college  
3512 during a fiscal year before fiscal year 2020, is repealed July 1, 2021.

3513 (8) Section 53B-8-114 is repealed July 1, 2024.

3514 (9) (a) The following sections, regarding the Regents' scholarship program, are  
3515 repealed on July 1, 2023:

3516 (i) Section 53B-8-202;

3517 (ii) Section 53B-8-203;

3518 (iii) Section 53B-8-204; and

3519 (iv) Section 53B-8-205.

3520 (b) (i) Subsection 53B-8-201(2), regarding the Regents' scholarship program for  
3521 students who graduate from high school before fiscal year 2019, is repealed on July 1, 2023.

3522 (ii) When repealing Subsection 53B-8-201(2), the Office of Legislative Research and  
3523 General Counsel shall, in addition to its authority under Subsection 36-12-12(3), make  
3524 necessary changes to subsection numbering and cross references.

3525 (10) Section 53B-10-101 is repealed on July 1, 2027.

3526 (11) Title 53B, Chapter 18, Part 14, Uintah Basin Air Quality Research Project, is  
3527 repealed July 1, 2023.

3528 [~~(12) Section 53E-3-519 regarding school counselor services is repealed July 1, 2020.~~]

3529 [~~(13)~~] (12) Section 53E-3-520 is repealed July 1, 2021.

3530 [~~(14) Subsection 53E-5-306(3)(b)(ii)(B), related to improving school performance and~~]

3531 continued funding relating to the School Recognition and Reward Program, is repealed July 1,  
3532 2020.]

3533 [~~(15)~~ Section ~~53E-5-307~~ is repealed July 1, 2020.]

3534 [~~(16)~~ (13) Subsection ~~53E-10-309~~(7), related to the PRIME pilot program, is repealed  
3535 July 1, 2024.

3536 [~~(17)~~ (14) In Subsections ~~53F-2-205~~(4) and (5), regarding the State Board of  
3537 Education's duties if contributions from the minimum basic tax rate are overestimated or  
3538 underestimated, the language that states "or ~~53F-2-301.5~~, as applicable" is repealed July 1,  
3539 2023.

3540 [~~(18)~~ (15) Subsection ~~53F-2-301~~(1), relating to the years the section is not in effect, is  
3541 repealed July 1, 2023.

3542 [~~(19)~~ (16) In Subsection ~~53F-2-515~~(1), the language that states "or ~~53F-2-301.5~~, as  
3543 applicable" is repealed July 1, 2023.

3544 [~~(20)~~ (17) Section ~~53F-4-207~~ is repealed July 1, 2022.

3545 [~~(21)~~ (18) In Subsection ~~53F-9-302~~(3), the language that states "or ~~53F-2-301.5~~, as  
3546 applicable" is repealed July 1, 2023.

3547 [~~(22)~~ (19) In Subsection ~~53F-9-305~~(3)(a), the language that states "or ~~53F-2-301.5~~, as  
3548 applicable" is repealed July 1, 2023.

3549 [~~(23)~~ (20) In Subsection ~~53F-9-306~~(3)(a), the language that states "or ~~53F-2-301.5~~, as  
3550 applicable" is repealed July 1, 2023.

3551 [~~(24)~~ (21) In Subsection ~~53G-3-304~~(1)(c)(i), the language that states "or ~~53F-2-301.5~~,  
3552 as applicable" is repealed July 1, 2023.

3553 [~~(25)~~ (22) Subsections ~~53G-10-204~~(1)(c) through (e), and Subsection ~~53G-10-204~~(7),  
3554 related to the civics engagement pilot program, are repealed on July 1, 2023.

3555 [~~(26)~~ (23) On July 1, 2023, when making changes in this section, the Office of  
3556 Legislative Research and General Counsel shall, in addition to the office's authority under  
3557 Subsection ~~36-12-12~~(3), make corrections necessary to ensure that sections and subsections  
3558 identified in this section are complete sentences and accurately reflect the office's perception of  
3559 the Legislature's intent.

3560 Section 35. Section ~~63I-2-263~~ is amended to read:

3561 **~~63I-2-263~~. Repeal dates, Title 63A to Title 63N.**

- 3562           ~~[(1) On July 1, 2020:]~~
- 3563           ~~[(a) Subsection 63A-1-203(5)(a)(i) is repealed; and]~~
- 3564           ~~[(b) in Subsection 63A-1-203(5)(a)(ii), the language that states "appointed on or after~~
- 3565 ~~May 8, 2018," is repealed.]~~
- 3566           ~~[(2)]~~ (1) Section 63A-3-111 is repealed June 30, 2021.
- 3567           ~~[(3)]~~ (2) Title 63C, Chapter 19, Higher Education Strategic Planning Commission is
- 3568 repealed July 1, 2021.
- 3569           ~~[(4)]~~ (3) Title 63C, Chapter 22, Digital Wellness, Citizenship, and Safe Technology
- 3570 Commission is repealed July 1, 2023.
- 3571           ~~[(5)]~~ (4) The following sections regarding the World War II Memorial Commission are
- 3572 repealed on July 1, 2022:
- 3573           (a) Section 63G-1-801;
- 3574           (b) Section 63G-1-802;
- 3575           (c) Section 63G-1-803; and
- 3576           (d) Section 63G-1-804.
- 3577           ~~[(6) Subsections 63G-6a-802(1)(d) and 63G-6a-802(3)(b)(iii), regarding a procurement~~
- 3578 ~~relating to a vice presidential debate, are repealed January 1, 2021.]~~
- 3579           ~~[(7) In relation to the State Fair Park Committee, on January 1, 2021:]~~
- 3580           ~~[(a) Section 63H-6-104.5 is repealed; and]~~
- 3581           ~~[(b) Subsections 63H-6-104(8) and (9) are repealed.]~~
- 3582           ~~[(8)]~~ (5) Section 63H-7a-303 is repealed July 1, 2024.
- 3583           ~~[(9)]~~ (6) Subsection 63J-1-206(3)(c), relating to coronavirus, is repealed July 1, 2021.
- 3584           ~~[(10)]~~ (7) In relation to the Employability to Careers Program Board, on July 1, 2022:
- 3585           (a) Subsection 63J-1-602.1(57) is repealed;
- 3586           (b) Subsection 63J-4-301(1)(h), related to the review of data and metrics, is repealed;
- 3587 and
- 3588           (c) Title 63J, Chapter 4, Part 7, Employability to Careers Program, is repealed.
- 3589           ~~[(H)]~~ (8) Title 63M, Chapter 4, Part 8, Voluntary Home Energy Information Pilot
- 3590 Program Act, is repealed January 1, 2022.
- 3591           ~~[(12)]~~ (9) Sections 63M-7-213 and 63M-7-213.5 are repealed on January 1, 2023.
- 3592           ~~[(13)]~~ (10) Subsection 63N-12-508(3) is repealed December 31, 2021.

3593            [~~(14)~~] (11) Title 63N, Chapter 13, Part 3, Facilitating [~~Public-Private~~] Public-private  
 3594 Partnerships Act, is repealed January 1, 2024.

3595            [~~(15)~~] (12) Title 63N, Chapter 15, COVID-19 Economic Recovery Programs, is  
 3596 repealed December 31, 2021.

3597            Section 36. Section **63J-3-402** is amended to read:

3598            **63J-3-402. Debt limitation -- Vote requirement needed to exceed limitation --**  
 3599 **Exceptions.**

3600            (1) (a) Except as provided in Subsection (1)(b), the outstanding general obligation debt  
 3601 of the state may not exceed 45% of the maximum allowable appropriations limit unless  
 3602 approved by more than a two-thirds vote of both houses of the Legislature.

3603            (b) Notwithstanding the limitation contained in Subsection (1)(a), debt issued under the  
 3604 authority of the following parts or sections is not subject to the debt limitation established by  
 3605 this section:

3606            (i) Title 63B, Chapter 6, Part 2, 1997 Highway General Obligation Bond  
 3607 Authorization;

3608            (ii) Title 63B, Chapter 6, Part 3, 1997 Highway Bond Anticipation Note Authorization;

3609            (iii) Title 63B, Chapter 7, Part 2, 1998 Highway General Obligation Bond  
 3610 Authorization;

3611            (iv) Title 63B, Chapter 7, Part 3, 1998 Highway Bond Anticipation Note  
 3612 Authorization;

3613            (v) Title 63B, Chapter 8, Part 2, 1999 Highway General Obligation Bond  
 3614 Authorization;

3615            (vi) Title 63B, Chapter 8, Part 3, 1999 Highway Bond Anticipation Note  
 3616 Authorization;

3617            [~~(vii) Title 63B, Chapter 9, Part 2, 2000 Highway General Obligation Bond;~~]

3618            [~~(viii)~~] (vii) Title 63B, Chapter 10, Part 1, 2001 Highway General Obligation Bonds;

3619            [~~(ix)~~] (viii) Title 63B, Chapter 10, Part 2, 2001 Highway General Obligation Bond  
 3620 Anticipation Notes Authorization;

3621            [~~(x)~~] (ix) Title 63B, Chapter 11, Part 5, 2002 Highway General Obligation Bonds for  
 3622 Salt Lake County;

3623            [~~(xi)~~] (x) Title 63B, Chapter 11, Part 6, 2002 Highway General Obligation Bond

3624 Anticipation Notes for Salt Lake County;  
3625 [~~(xii)~~] (xi) Section 63B-13-102;  
3626 [~~(xiii)~~] (xii) Section 63B-16-101;  
3627 [~~(xiv)~~] (xiii) Section 63B-16-102;  
3628 [~~(xv)~~] (xiv) Section 63B-18-401;  
3629 [~~(xvi)~~] (xv) Section 63B-18-402; and  
3630 [~~(xvii)~~] (xvi) Title 63B, Chapter 27, Part 1, 2017 Highway General Obligation Bonds.

3631 (2) This section does not apply if contractual rights will be impaired.

3632 Section 37. Section 63M-4-503 is amended to read:

3633 **63M-4-503. Tax credits.**

3634 (1) (a) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
3635 the office shall make rules establishing standards an alternative energy entity shall meet to  
3636 qualify for a tax credit.

3637 (b) Before the office enters into an agreement described in Subsection (2) with an  
3638 alternative energy entity, the office, in consultation with other state agencies as necessary, shall  
3639 certify:

3640 (i) that the alternative energy entity plans to produce in the state at least:

3641 (A) two megawatts of electricity;

3642 (B) 1,000 barrels per day if the alternative energy project is a crude oil equivalent  
3643 production; or

3644 (C) 250 barrels per day if the alternative energy project is a biomass energy fuel  
3645 production;

3646 (ii) that the alternative energy project will generate new state revenues;

3647 (iii) the economic life of the alternative energy project produced by the alternative  
3648 energy entity;

3649 (iv) that the alternative energy entity meets the requirements of Section 63M-4-504;

3650 and

3651 (v) that the alternative energy entity has received a certificate of existence from the  
3652 Division of Corporations and Commercial Code.

3653 (2) If an alternative energy entity meets the requirements of this part to receive a tax  
3654 credit, the office shall enter into an agreement with the alternative energy entity to authorize the

3655 tax credit in accordance with Subsection (3).

3656 (3) (a) Subject to Subsection (3)(b), if the office expects that the time from the  
3657 commencement of construction until the end of the economic life of the alternative energy  
3658 project is 20 years or more:

3659 (i) the office shall grant a tax credit for the lesser of:

3660 (A) the economic life of the alternative energy project; or

3661 (B) 20 years; and

3662 (ii) the tax credit is equal to 75% of new state revenues generated by the alternative  
3663 energy project.

3664 (b) For a taxable year, a tax credit under this section may not exceed the new state  
3665 revenues generated by an alternative energy project during that taxable year.

3666 (4) An alternative energy entity that seeks to receive a tax credit or has entered into an  
3667 agreement described in Subsection (2) with the office shall:

3668 (a) annually file a report with the office showing the new state revenues generated by  
3669 the alternative energy project during the taxable year for which the alternative energy entity  
3670 seeks to receive a tax credit under Section [59-7-614.7](#) or [59-10-1029](#);

3671 (b) subject to Subsection (5), annually file a report with the office prepared by an  
3672 independent certified public accountant verifying the new state ~~[revenue]~~ revenues described in  
3673 Subsection (4)(a);

3674 (c) subject to Subsection (5), file a report with the office at least every four years  
3675 prepared by an independent auditor auditing the new state ~~[revenue]~~ revenues described in  
3676 Subsection (4)(a);

3677 (d) provide the office with information required by the office to certify the economic  
3678 life of the alternative energy project produced by the alternative energy entity, which may  
3679 include a power purchase agreement, a lease, or a permit; and

3680 (e) retain records supporting a claim for a tax credit for at least four years after the  
3681 alternative energy entity claims a tax credit under Section [59-7-614.7](#) or [59-10-1029](#).

3682 (5) An alternative energy entity for which a report is prepared under Subsection (4)(b)  
3683 or (c) shall pay the costs of preparing the report.

3684 (6) The office shall annually certify the new state revenues generated by an alternative  
3685 energy project for a taxable year for which an alternative energy entity seeks to receive a tax

3686 credit under Section 59-7-614.7 or 59-10-1029.

3687 Section 38. Section 63M-7-204 is amended to read:

3688 **63M-7-204. Duties of commission.**

3689 (1) The State Commission on Criminal and Juvenile Justice administration shall:

3690 (a) promote the commission's purposes as enumerated in Section 63M-7-201;

3691 (b) promote the communication and coordination of all criminal and juvenile justice  
3692 agencies;

3693 (c) study, evaluate, and report on the status of crime in the state and on the  
3694 effectiveness of criminal justice policies, procedures, and programs that are directed toward the  
3695 reduction of crime in the state;

3696 (d) study, evaluate, and report on programs initiated by state and local agencies to  
3697 address reducing recidivism, including changes in penalties and sentencing guidelines intended  
3698 to reduce recidivism, costs savings associated with the reduction in the number of inmates, and  
3699 evaluation of expenses and resources needed to meet goals regarding the use of treatment as an  
3700 alternative to incarceration, as resources allow;

3701 (e) study, evaluate, and report on policies, procedures, and programs of other  
3702 jurisdictions which have effectively reduced crime;

3703 (f) identify and promote the implementation of specific policies and programs the  
3704 commission determines will significantly reduce crime in Utah;

3705 (g) provide analysis and recommendations on all criminal and juvenile justice  
3706 legislation, state budget, and facility requests, including program and fiscal impact on all  
3707 components of the criminal and juvenile justice system;

3708 (h) provide analysis, accountability, recommendations, and supervision for state and  
3709 federal criminal justice grant money;

3710 (i) provide public information on the criminal and juvenile justice system and give  
3711 technical assistance to agencies or local units of government on methods to promote public  
3712 awareness;

3713 (j) promote research and program evaluation as an integral part of the criminal and  
3714 juvenile justice system;

3715 (k) provide a comprehensive criminal justice plan annually;

3716 (l) review agency forecasts regarding future demands on the criminal and juvenile



3717 justice systems, including specific projections for secure bed space;

3718 (m) promote the development of criminal and juvenile justice information systems that  
3719 are consistent with common standards for data storage and are capable of appropriately sharing  
3720 information with other criminal justice information systems by:

3721 (i) developing and maintaining common data standards for use by all state criminal  
3722 justice agencies;

3723 (ii) annually performing audits of criminal history record information maintained by  
3724 state criminal justice agencies to assess their accuracy, completeness, and adherence to  
3725 standards;

3726 (iii) defining and developing state and local programs and projects associated with the  
3727 improvement of information management for law enforcement and the administration of  
3728 justice; and

3729 (iv) establishing general policies concerning criminal and juvenile justice information  
3730 systems and making rules as necessary to carry out the duties under Subsection (1)(k) and this  
3731 Subsection (1)(m);

3732 (n) allocate and administer grants, from money made available, for approved education  
3733 programs to help prevent the sexual exploitation of children;

3734 (o) allocate and administer grants for law enforcement operations and programs related  
3735 to reducing illegal drug activity and related criminal activity;

3736 (p) request, receive, and evaluate data and recommendations collected and reported by  
3737 agencies and contractors related to policies recommended by the commission regarding  
3738 recidivism reduction;

3739 (q) establish and administer a performance incentive grant program that allocates funds  
3740 appropriated by the Legislature to programs and practices implemented by counties that reduce  
3741 recidivism and reduce the number of offenders per capita who are incarcerated;

3742 (r) oversee or designate an entity to oversee the implementation of juvenile justice  
3743 reforms;

3744 (s) make rules and administer the juvenile holding room standards and juvenile jail  
3745 standards to align with the Juvenile Justice and Delinquency Prevention Act requirements  
3746 pursuant to 42 U.S.C. Sec. 5633;

3747 (t) allocate and administer grants, from money made available, for pilot qualifying

3748 education programs;

3749 (u) oversee the trauma-informed justice program described in Section 63M-7-209; and

3750 (v) request, receive, and evaluate the aggregate data collected from prosecutorial

3751 agencies[~~, jails,~~] and the Administrative Office of the Courts, in accordance with Sections

3752 [~~17-22-32.4,~~] 63M-7-216[~~;~~] and 78A-2-109.5.

3753 (2) If the commission designates an entity under Subsection (1)(r), the commission

3754 shall ensure that the membership of the entity includes representation from the three branches

3755 of government and, as determined by the commission, representation from relevant stakeholder

3756 groups across all parts of the juvenile justice system, including county representation.

3757 Section 39. Section 63N-15-501 is amended to read:

3758 **63N-15-501. COVID-19 Oil, Gas, and Mining Grant Program.**

3759 (1) There is established a grant program known as the COVID-19 Oil, Gas, and Mining

3760 Grant Program that is administered by the office in accordance with this part.

3761 (2) To be eligible to apply for a grant under this part, an oil, gas, or mining business

3762 entity that operates in the state:

3763 (a) shall have experienced a revenue decline in this state due to the public health

3764 emergency related to COVID-19; and

3765 (b) shall describe to the office how receipt of grant funds will benefit the state

3766 economy.

3767 (3) The amount of a grant that the office awards to an oil, gas, or mining business

3768 entity under this part may not exceed the amount of the business entity's revenue decline.

3769 Section 40. Section 67-22-2 is amended to read:

3770 **67-22-2. Compensation -- Other state officers.**

3771 (1) As used in this section:

3772 (a) "Appointed executive" means the:

3773 (i) commissioner of the Department of Agriculture and Food;

3774 (ii) commissioner of the Insurance Department;

3775 (iii) commissioner of the Labor Commission;

3776 (iv) director, Department of Alcoholic Beverage Control;

3777 (v) commissioner of the Department of Financial Institutions;

3778 (vi) executive director, Department of Commerce;

- 3779 (vii) executive director, Commission on Criminal and Juvenile Justice;
- 3780 (viii) adjutant general;
- 3781 (ix) executive director, Department of Heritage and Arts;
- 3782 (x) executive director, Department of Corrections;
- 3783 (xi) commissioner, Department of Public Safety;
- 3784 (xii) executive director, Department of Natural Resources;
- 3785 (xiii) executive director, Governor's Office of Management and Budget;
- 3786 (xiv) executive director, Department of Administrative Services;
- 3787 (xv) executive director, Department of Human Resource Management;
- 3788 (xvi) executive director, Department of Environmental Quality;
- 3789 (xvii) director, Governor's Office of Economic Development;
- 3790 [~~(xviii) executive director, Utah Science Technology and Research Governing~~
- 3791 ~~Authority;~~]
- 3792 [~~(xix)~~] (xviii) executive director, Department of Workforce Services;
- 3793 [~~(xx)~~] (xix) executive director, Department of Health, Nonphysician;
- 3794 [~~(xxi)~~] (xx) executive director, Department of Human Services;
- 3795 [~~(xxii)~~] (xxi) executive director, Department of Transportation;
- 3796 [~~(xxiii)~~] (xxii) executive director, Department of Technology Services; and
- 3797 [~~(xxiv)~~] (xxiii) executive director, Department of Veterans and Military Affairs.
- 3798 (b) "Board or commission executive" means:
- 3799 (i) members, Board of Pardons and Parole;
- 3800 (ii) chair, State Tax Commission;
- 3801 (iii) commissioners, State Tax Commission;
- 3802 (iv) executive director, State Tax Commission;
- 3803 (v) chair, Public Service Commission; and
- 3804 (vi) commissioners, Public Service Commission.
- 3805 (c) "Deputy" means the person who acts as the appointed executive's second in
- 3806 command as determined by the Department of Human Resource Management.
- 3807 (2) (a) The executive director of the Department of Human Resource Management
- 3808 shall:
- 3809 (i) before October 31 of each year, recommend to the governor a compensation plan for

3810 the appointed executives and the board or commission executives; and

3811 (ii) base those recommendations on market salary studies conducted by the Department  
3812 of Human Resource Management.

3813 (b) (i) The Department of Human Resource Management shall determine the salary  
3814 range for the appointed executives by:

3815 (A) identifying the salary range assigned to the appointed executive's deputy;

3816 (B) designating the lowest minimum salary from those deputies' salary ranges as the  
3817 minimum salary for the appointed executives' salary range; and

3818 (C) designating 105% of the highest maximum salary range from those deputies' salary  
3819 ranges as the maximum salary for the appointed executives' salary range.

3820 (ii) If the deputy is a medical doctor, the Department of Human Resource Management  
3821 may not consider that deputy's salary range in designating the salary range for appointed  
3822 executives.

3823 (c) (i) Except as provided in Subsection (2)(c)(ii), in establishing the salary ranges for  
3824 board or commission executives, the Department of Human Resource Management shall set  
3825 the maximum salary in the salary range for each of those positions at 90% of the salary for  
3826 district judges as established in the annual appropriation act under Section [67-8-2](#).

3827 (ii) In establishing the salary ranges for an individual described in Subsection (1)(b)(ii)  
3828 or (iii), the Department of Human Resource Management shall set the maximum salary in the  
3829 salary range for each of those positions at 100% of the salary for district judges as established  
3830 in the annual appropriation act under Section [67-8-2](#).

3831 (3) (a) (i) Except as provided in Subsection (3)(a)(ii), the governor shall establish a  
3832 specific salary for each appointed executive within the range established under Subsection  
3833 (2)(b).

3834 (ii) If the executive director of the Department of Health is a physician, the governor  
3835 shall establish a salary within the highest physician salary range established by the Department  
3836 of Human Resource Management.

3837 (iii) The governor may provide salary increases for appointed executives within the  
3838 range established by Subsection (2)(b) and identified in Subsection (3)(a)(ii).

3839 (b) The governor shall apply the same overtime regulations applicable to other FLSA  
3840 exempt positions.

3841 (c) The governor may develop standards and criteria for reviewing the appointed  
3842 executives.

3843 (4) Salaries for other Schedule A employees, as defined in Section 67-19-15, that are  
3844 not provided for in this chapter, or in Title 67, Chapter 8, Utah Elected Official and Judicial  
3845 Salary Act, shall be established as provided in Section 67-19-15.

3846 (5) (a) The Legislature fixes benefits for the appointed executives and the board or  
3847 commission executives as follows:

3848 (i) the option of participating in a state retirement system established by Title 49, Utah  
3849 State Retirement and Insurance Benefit Act, or in a deferred compensation plan administered  
3850 by the State Retirement Office in accordance with the Internal Revenue Code and its  
3851 accompanying rules and regulations;

3852 (ii) health insurance;

3853 (iii) dental insurance;

3854 (iv) basic life insurance;

3855 (v) unemployment compensation;

3856 (vi) workers' compensation;

3857 (vii) required employer contribution to Social Security;

3858 (viii) long-term disability income insurance;

3859 (ix) the same additional state-paid life insurance available to other noncareer service  
3860 employees;

3861 (x) the same severance pay available to other noncareer service employees;

3862 (xi) the same leave, holidays, and allowances granted to Schedule B state employees as  
3863 follows:

3864 (A) sick leave;

3865 (B) converted sick leave if accrued prior to January 1, 2014;

3866 (C) educational allowances;

3867 (D) holidays; and

3868 (E) annual leave except that annual leave shall be accrued at the maximum rate  
3869 provided to Schedule B state employees;

3870 (xii) the option to convert accumulated sick leave to cash or insurance benefits as  
3871 provided by law or rule upon resignation or retirement according to the same criteria and

3872 procedures applied to Schedule B state employees;

3873 (xiii) the option to purchase additional life insurance at group insurance rates according  
3874 to the same criteria and procedures applied to Schedule B state employees; and

3875 (xiv) professional memberships if being a member of the professional organization is a  
3876 requirement of the position.

3877 (b) Each department shall pay the cost of additional state-paid life insurance for its  
3878 executive director from its existing budget.

3879 (6) The Legislature fixes the following additional benefits:

3880 (a) for the executive director of the State Tax Commission a vehicle for official and  
3881 personal use;

3882 (b) for the executive director of the Department of Transportation a vehicle for official  
3883 and personal use;

3884 (c) for the executive director of the Department of Natural Resources a vehicle for  
3885 commute and official use;

3886 (d) for the commissioner of Public Safety:

3887 (i) an accidental death insurance policy if POST certified; and

3888 (ii) a public safety vehicle for official and personal use;

3889 (e) for the executive director of the Department of Corrections:

3890 (i) an accidental death insurance policy if POST certified; and

3891 (ii) a public safety vehicle for official and personal use;

3892 (f) for the adjutant general a vehicle for official and personal use; and

3893 (g) for each member of the Board of Pardons and Parole a vehicle for commute and  
3894 official use.

3895 Section 41. Section **76-9-802** is amended to read:

3896 **76-9-802. Definitions.**

3897 As used in this part:

3898 (1) "Criminal street gang" means an organization, association in fact, or group of three  
3899 or more persons, whether operated formally or informally:

3900 (a) that is currently in operation;

3901 (b) that has as one of its primary activities the commission of one or more predicate  
3902 gang crimes;

3903 (c) that has, as a group, an identifying name or identifying sign or symbol, or both; and  
3904 (d) whose members, acting individually or in concert with other members, engage in or  
3905 have engaged in a pattern of criminal gang activity.

3906 (2) "Intimidate" means the use of force, duress, violence, coercion, menace, or threat of  
3907 harm for the purpose of causing an individual to act or refrain from acting.

3908 (3) "Minor" means a person younger than 18 years [~~of age~~] old.

3909 (4) "Pattern of criminal gang activity" means:

3910 (a) committing, attempting to commit, conspiring to commit, or soliciting the  
3911 commission of two or more predicate gang crimes within five years;

3912 (b) the predicate gang crimes are:

3913 (i) committed by two or more persons; or

3914 (ii) committed by an individual at the direction of, or in association with a criminal  
3915 street gang; and

3916 (c) the criminal activity was committed with the specific intent to promote, further, or  
3917 assist in any criminal conduct by members of the criminal street gang.

3918 (5) (a) "Predicate gang crime" means any of the following offenses:

3919 (i) Title 41, Chapter 1a, Motor Vehicle Act:

3920 (A) Section [41-1a-1313](#), regarding possession of a motor vehicle without an  
3921 identification number;

3922 (B) Section [41-1a-1315](#), regarding false evidence of title and registration;

3923 (C) Section [41-1a-1316](#), regarding receiving or transferring stolen vehicles;

3924 (D) Section [41-1a-1317](#), regarding selling or buying a motor vehicle without an  
3925 identification number; or

3926 (E) Section [41-1a-1318](#), regarding the fraudulent alteration of an identification number;

3927 (ii) any criminal violation of the following provisions:

3928 (A) Title 58, Chapter 37, Utah Controlled Substances Act;

3929 (B) Title 58, Chapter 37a, Utah Drug Paraphernalia Act;

3930 (C) Title 58, Chapter 37b, Imitation Controlled Substances Act; or

3931 (D) Title 58, Chapter 37c, Utah Controlled Substance Precursor Act;

3932 (iii) Sections [76-5-102](#) through [76-5-103.5](#), which address assault offenses;

3933 (iv) Title 76, Chapter 5, Part 2, Criminal Homicide;

- 3934 (v) Sections 76-5-301 through 76-5-304, which address kidnapping and related  
3935 offenses;
- 3936 (vi) any felony offense under Title 76, Chapter 5, Part 4, Sexual Offenses;
- 3937 (vii) Title 76, Chapter 6, Part 1, Property Destruction;
- 3938 (viii) Title 76, Chapter 6, Part 2, Burglary and Criminal Trespass;
- 3939 (ix) Title 76, Chapter 6, Part 3, Robbery;
- 3940 (x) any felony offense under Title 76, Chapter 6, Part 4, Theft, or under Title 76,  
3941 Chapter 6, Part 6, Retail Theft, except Sections 76-6-404.5, 76-6-405, 76-6-407, 76-6-408,  
3942 76-6-409, 76-6-409.1, 76-6-409.3, 76-6-409.6, 76-6-409.7, 76-6-409.8, 76-6-409.9, 76-6-410,  
3943 and 76-6-410.5;
- 3944 (xi) Title 76, Chapter 6, Part 5, Fraud, except Sections 76-6-504, 76-6-505, 76-6-507,  
3945 76-6-508, 76-6-509, 76-6-510, 76-6-511, 76-6-512, 76-6-513, 76-6-514, 76-6-516, 76-6-517,  
3946 76-6-518, and 76-6-520;
- 3947 (xii) Title 76, Chapter 6, Part 11, Identity Fraud Act;
- 3948 (xiii) Title 76, Chapter 8, Part 3, Obstructing Governmental Operations, except  
3949 Sections 76-8-302, 76-8-303, ~~76-8-304~~, 76-8-307, 76-8-308, and 76-8-312;
- 3950 (xiv) Section 76-8-508, which includes tampering with a witness;
- 3951 (xv) Section 76-8-508.3, which includes retaliation against a witness or victim;
- 3952 (xvi) Section 76-8-509, which includes extortion or bribery to dismiss a criminal  
3953 proceeding;
- 3954 (xvii) a misdemeanor violation of Section 76-9-102, if the violation occurs at an  
3955 official meeting;
- 3956 (xviii) Title 76, Chapter 10, Part 3, Explosives;
- 3957 (xix) Title 76, Chapter 10, Part 5, Weapons;
- 3958 (xx) Title 76, Chapter 10, Part 15, Bus Passenger Safety Act;
- 3959 (xxi) Title 76, Chapter 10, Part 16, Pattern of Unlawful Activity Act;
- 3960 (xxii) Section 76-10-1801, which addresses communications fraud;
- 3961 (xxiii) Title 76, Chapter 10, Part 19, Money Laundering and Currency Transaction  
3962 Reporting Act; or
- 3963 (xxiv) Section 76-10-2002, which addresses burglary of a research facility.
- 3964 (b) "Predicate gang crime" also includes:



3965 (i) any state or federal criminal offense that by its nature involves a substantial risk that  
3966 physical force may be used against another in the course of committing the offense; and

3967 (ii) any felony violation of a criminal statute of any other state, the United States, or  
3968 any district, possession, or territory of the United States which would constitute a violation of  
3969 any offense in Subsection (4)(a) if committed in this state.