

**SEVERANCE TAX REVENUE AMENDMENTS**

2021 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: David P. Hinkins**

House Sponsor: \_\_\_\_\_

**LONG TITLE**

**General Description:**

This bill addresses use of severance tax revenues.

**Highlighted Provisions:**

This bill:

- ▶ creates the Division of Air Quality Oil, Gas, and Mining Restricted Account, Division of Water Quality Oil, Gas, and Mining Restricted Account, the Division of Oil, Gas, and Mining Restricted Account, and the Utah Geological Survey Oil, Gas, and Mining Restricted Account;
- ▶ establishes deposits of certain portions of severance tax revenues to the restricted accounts;
- ▶ makes appropriations made from the accounts nonlapsing; and
- ▶ makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**40-6-14.5**, as last amended by Laws of Utah 2016, Chapter 420

**51-9-202**, as last amended by Laws of Utah 2013, Chapter 211



28 **51-9-301**, as last amended by Laws of Utah 2010, Chapter 219  
 29 **59-5-115**, as last amended by Laws of Utah 2014, Chapter 241  
 30 **59-5-116**, as last amended by Laws of Utah 2014, Chapter 241  
 31 **59-5-119**, as last amended by Laws of Utah 2014, Chapter 241  
 32 **59-5-215**, as last amended by Laws of Utah 2014, Chapter 241  
 33 **63I-1-263**, as last amended by Laws of Utah 2020, Chapters 82, 152, 154, 199, 230,  
 34 303, 322, 336, 354, 360, 375, 405 and last amended by Coordination Clause, Laws  
 35 of Utah 2020, Chapter 360  
 36 **63I-2-263**, as last amended by Laws of Utah 2020, Fifth Special Session, Chapter 12  
 37 **63J-1-602.1**, as last amended by Laws of Utah 2020, Fifth Special Session, Chapter 4

38 ENACTS:

39 **19-2a-106**, Utah Code Annotated 1953  
 40 **19-5-126**, Utah Code Annotated 1953  
 41 **40-6-23**, Utah Code Annotated 1953  
 42 **51-9-306**, Utah Code Annotated 1953  
 43 **79-3-403**, Utah Code Annotated 1953

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

46 Section 1. Section **19-2a-106** is enacted to read:

47 **19-2a-106. Division of Air Quality Oil, Gas, and Mining Restricted Account.**

48 (1) As used in this section:

49 (a) "Account" means the Division of Air Quality Oil, Gas, and Mining Restricted  
50 Account created by this section.

51 (b) "Division" means the Division of Air Quality.

52 (2) (a) There is created a restricted account within the General Fund known as the  
53 "Division of Air Quality Oil, Gas, and Mining Restricted Account."

54 (b) The account consists of:

55 (i) deposits to the account made under Section **51-9-306**;

56 (ii) appropriations from the Legislature; and

57 (iii) interest and other earnings described in Subsection (2)(c).

58 (c) The Office of the Treasurer shall deposit interest and other earnings derived from

59 investment of money in the account into the account.

60 (3) (a) Upon appropriation by the Legislature, the division shall use money from the  
61 account to pay the costs of programs or projects administered by the division that are primarily  
62 related to oil, gas, and mining.

63 (b) An appropriation provided for under this section is not intended to replace the  
64 following that is otherwise allocated for the programs or projects described in Subsection

65 (3)(a):

66 (i) federal money; or

67 (ii) a dedicated credit.

68 (4) Appropriations made in accordance with this section are nonlapsing in accordance  
69 with Section [63J-1-602.1](#).

70 Section 2. Section **19-5-126** is enacted to read:

71 **19-5-126. Division of Water Quality Oil, Gas, and Mining Restricted Account.**

72 (1) As used in this section:

73 (a) "Account" means the Division of Water Quality Oil, Gas, and Mining Restricted  
74 Account created by this section.

75 (b) "Division" means the Division of Water Quality.

76 (2) (a) There is created a restricted account within the General Fund known as the  
77 "Division of Water Quality Oil, Gas, and Mining Restricted Account."

78 (b) The account consists of:

79 (i) deposits to the account made under Section [51-9-306](#);

80 (ii) appropriations of the Legislature; and

81 (iii) interest and other earnings described in Subsection (2)(c).

82 (c) The Office of the Treasurer shall deposit interest and other earnings derived from  
83 investment of money in the account into the account.

84 (3) (a) Upon appropriation by the Legislature, the division shall use money from the  
85 account to pay the costs of programs or projects administered by the division that are primarily  
86 related to oil, gas, and mining.

87 (b) An appropriation provided for under this section is not intended to replace the  
88 following that is otherwise allocated for the programs or projects described in Subsection

89 (3)(a):

90 (i) federal money; or

91 (ii) a dedicated credit.

92 (4) Appropriations made in accordance with this section are nonlapsing in accordance  
93 with Section 63J-1-602.1.

94 Section 3. Section **40-6-14.5** is amended to read:

95 **40-6-14.5. Oil and Gas Conservation Account created -- Contents -- Use of**  
96 **account money.**

97 (1) There is created within the General Fund a restricted account known as the Oil and  
98 Gas Conservation Account.

99 (2) The contents of the account shall consist of:

100 (a) revenues from the fee levied under Section **40-6-14**, including any penalties or  
101 interest charged for delinquent payments; and

102 (b) interest and earnings on account money.

103 (3) Account money shall be used to pay for:

104 (a) the administration of this chapter in addition to money from the Division of Oil,  
105 Gas, and Mining Restricted Account, created in Section 40-6-23;

106 (b) the plugging and reclamation of abandoned oil or gas wells or bore, core, or  
107 exploratory holes for which:

108 (i) there is no reclamation surety; or

109 (ii) the forfeited surety is insufficient for plugging and reclamation; and

110 (c) public educational programs designed to increase knowledge of mineral and  
111 petroleum resources and industries.

112 (4) Priority in the use of the money shall be given to paying for the administration of  
113 this chapter.

114 (5) Appropriations made in accordance with Subsections (3)(b) and (c) are nonlapsing.

115 (6) (a) The balance of the Oil and Gas Conservation Account at the end of a fiscal year  
116 may not exceed 100% of the fiscal year appropriation for Subsection (3)(a).

117 (b) Any excess money at the end of the fiscal year above the balance limit established  
118 in Subsection (6)(a) shall be transferred to the General Fund.

119 Section 4. Section **40-6-23** is enacted to read:

120 **40-6-23. Division of Oil, Gas, and Mining Restricted Account.**

121 (1) As used in this section:

122 (a) "Account" means the Division of Oil, Gas, and Mining Restricted Account created  
123 by this section.

124 (b) "Division" means the Division of Oil, Gas, and Mining.

125 (2) (a) There is created a restricted account within the General Fund known as the  
126 "Division of Oil, Gas, and Mining Restricted Account."

127 (b) The account consists of:

128 (i) deposits to the account made under Section [51-9-306](#);

129 (ii) appropriations of the Legislature; and

130 (iii) interest and other earnings described in Subsection (2)(c).

131 (c) The Office of the Treasurer shall deposit interest and other earnings derived from  
132 investment of money in the account into the account.

133 (3) (a) Upon appropriation by the Legislature, the division shall use money from the  
134 account to pay the costs of programs or projects administered by the division.

135 (b) An appropriation provided for under this section is not intended to replace the  
136 following that is otherwise allocated for the programs or projects described in Subsection

137 (3)(a):

138 (i) federal money; or

139 (ii) a dedicated credit.

140 (4) Appropriations made in accordance with this section are nonlapsing in accordance  
141 with Section [63J-1-602.1](#).

142 Section 5. Section **51-9-202** is amended to read:

143 **51-9-202. Permanent state trust fund.**

144 (1) Until July 1, 2003, 50% of all funds of every kind that are received by the state that  
145 are related to the settlement agreement that the state entered into with leading tobacco  
146 manufacturers on November 23, 1998, shall be deposited into the permanent state trust fund  
147 created by and operated under Utah Constitution Article XXII, Section 4.

148 (2) On and after July 1, 2003 and until July 1, 2004 20% of the funds of any kind  
149 received by the state that are related to the settlement agreement that the state entered into with  
150 leading tobacco manufacturers shall be deposited into the permanent state trust fund created by  
151 and operated under Utah Constitution Article XXII, Section 4.

152 (3) On and after July 1, 2004 and until July 1, 2005, 30% of all funds of any kind  
153 received by the state that are related to the settlement agreement that the state entered into with  
154 leading tobacco manufacturers shall be deposited into the General Fund Budget Reserve  
155 Account created in Section [63J-1-312](#).

156 (4) On and after July 1, 2005 and until July 1, 2007, 25% of all funds of any kind  
157 received by the state that are related to the settlement agreement that the state entered into with  
158 leading tobacco manufacturers shall be deposited into the permanent state trust fund created by  
159 and operated under Utah Constitution Article XXII, Section 4.

160 (5) On and after July 1, 2007, 40% of all funds of every kind that are received by the  
161 state that are related to the settlement agreement that the state entered into with leading tobacco  
162 manufacturers on November 23, 1998, shall be deposited into the General Fund and the  
163 remaining funds deposited as directed.

164 (6) Funds in the permanent state trust fund shall be deposited or invested pursuant to  
165 Chapter 7b, Investment of Permanent State Trust Fund Money.

166 (7) (a) In accordance with Utah Constitution Article XXII, Section 4, the interest and  
167 dividends earned annually from the permanent state trust fund shall be deposited in the General  
168 Fund. There shall be transferred on an ongoing basis from the General Fund to the permanent  
169 state trust fund created under Utah Constitution Article XXII, Section 4, an amount equal to  
170 50% of the interest and dividends earned annually from the permanent state trust fund. The  
171 amount transferred into the fund under this Subsection (7)(a) shall be treated as principal.

172 (b) Any annual interest or dividends earned from the permanent state trust fund that  
173 remain in the General Fund after Subsection (7)(a) may be appropriated by the Legislature.

174 (c) Any realized or unrealized gains or losses on investments in the permanent state  
175 trust fund shall remain in the permanent state trust fund.

176 (8) This section does not apply to funds deposited under Chapter 9, Part 3,  
177 Infrastructure and Economic Diversification Investment Account and Deposit or Credits of  
178 Certain Severance Taxes [~~into Permanent State Trust Fund~~] Act, into the permanent state trust  
179 fund.

180 Section 6. Section **51-9-301** is amended to read:

181 **Part 3. Infrastructure and Economic Diversification Investment Account and**  
182 **Deposit or Credit of Certain Severance Taxes Act**

183 **51-9-301. Title.**

184 This part is known as the "Infrastructure and Economic Diversification Investment  
185 Account and Deposit or Credit of Certain Severance Taxes [~~into Permanent State Trust Fund~~]  
186 Act."

187 Section 7. Section **51-9-306** is enacted to read:

188 **51-9-306. Deposit of certain severance tax revenue for specified state agencies.**

189 (1) As used in this section:

190 (a) "Aggregate annual revenue" means the aggregate annual revenue collected in a  
191 fiscal year from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and  
192 Mining, after subtracting the amounts required to be distributed under Sections [59-5-116](#) and  
193 [59-5-119](#).

194 (b) "Aggregate annual mining revenue" means the aggregate annual revenue collected  
195 in a fiscal year from taxes imposed under Title 59, Chapter 5, Part 2, Mining Severance Tax.

196 (c) "Aggregate annual oil and gas revenue" means the aggregate annual revenue  
197 collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Part 1, Oil and Gas  
198 Severance Tax, after subtracting the amounts required to be distributed under Sections  
199 [59-5-116](#) and [59-5-119](#).

200 (d) "Average aggregate annual revenue" means the three-year rolling average of the  
201 aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59,  
202 Chapter 5, Severance Tax on Oil, Gas, and Mining:

203 (i) after subtracting the amounts required to be distributed under Sections [59-5-116](#) and  
204 [59-5-119](#); and

205 (ii) ending in the fiscal year immediately preceding a deposit required by this section.

206 (e) "Average aggregate annual mining revenue" means the three-year rolling average of  
207 the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59,  
208 Chapter 5, Part 2, Mining Severance Tax, ending in the fiscal year immediately preceding a  
209 deposit required by this section.

210 (f) "Average aggregate annual oil and gas revenue" means the three-year rolling  
211 average of the aggregate annual revenue collected in a fiscal year from the taxes imposed under  
212 Title 59, Chapter 5, Part 1, Oil and Gas Severance Tax:

213 (i) after subtracting the amounts required to be distributed under Sections [59-5-116](#) and

214 59-5-119; and

215 (ii) ending in the fiscal year immediately preceding a deposit required by this section.

216 (2) After making the deposits of oil and gas severance tax revenue as required under

217 Sections 59-5-116 and 59-5-119 and making the credits under Section 51-9-305, beginning on

218 July 1, 2021, the State Tax Commission shall annually make the following deposits:

219 (a) to the Division of Air Quality Oil, Gas, and Mining Restricted Account, created in

220 Section 19-2a-106, the following average aggregate annual revenue:

221 (i) 2.75% of the first \$50,000,000 of the average aggregate annual revenue;

222 (ii) 1% of the next \$50,000,000 of the average aggregate annual revenue; and

223 (iii) .5% of the average aggregate annual revenue that exceeds \$100,000,000;

224 (b) to the Division of Water Quality Oil, Gas, and Mining Restricted Account, created

225 in Section 19-5-126, the following average aggregate annual revenue:

226 (i) .4% of the first \$50,000,000 of the average aggregate annual revenue;

227 (ii) .15% of the next \$50,000,000 of the average aggregate annual revenue; and

228 (iii) .08% of the average aggregate annual revenue that exceeds \$100,000,000;

229 (c) to the Division of Oil, Gas, and Mining Restricted Account, created in Section

230 40-6-23, the following:

231 (i) (A) 11.5% of the first \$50,000,000 of the average aggregate annual mining revenue;

232 (B) 3% of the next \$50,000,000 of the average aggregate annual mining revenue; and

233 (C) 1% of the average aggregate annual mining revenue that exceeds \$100,000,000;

234 and

235 (ii) (A) 18% of the first \$50,000,000 of the average aggregate annual oil and gas

236 revenue;

237 (B) 3% of the next \$50,000,000 of the average aggregate annual oil and gas revenue;

238 and

239 (C) 1% of the average aggregate annual oil and gas revenue that exceeds \$100,000,000;

240 and

241 (d) to the Utah Geological Survey Oil, Gas, and Mining Restricted Account, created in

242 Section 79-3-403, the following average aggregate annual revenue:

243 (i) 2.5% of the first \$50,000,000 of the average aggregate annual revenue;

244 (ii) 1% of the next \$50,000,000 of the average aggregate annual revenue; and



245 (iii) .5% of the average aggregate annual revenue that exceeds \$100,000,000.

246 Section 8. Section **59-5-115** is amended to read:

247 **59-5-115. Disposition of taxes collected -- Credit to General Fund.**

248 Except as provided in Section [51-9-305](#), [51-9-306](#), [59-5-116](#), or [59-5-119](#), a tax  
249 imposed and collected under Section [59-5-102](#) shall be paid to the commission, promptly  
250 remitted to the state treasurer, and credited to the General Fund.

251 Section 9. Section **59-5-116** is amended to read:

252 **59-5-116. Disposition of certain taxes collected on Ute Indian land.**

253 (1) Except as provided in Subsection (2), there shall be deposited into the Uintah Basin  
254 Revitalization Fund established in Section [35A-8-1602](#):

255 (a) for taxes imposed under this part, 33% of the taxes collected on oil, gas, or other  
256 hydrocarbon substances produced from a well:

257 (i) for which production began on or before June 30, 1995; and

258 (ii) attributable to interests:

259 (A) held in trust by the United States for the Tribe and its members; or

260 (B) on lands identified in Pub. L. No. 440, 62 Stat. 72 (1948);

261 (b) for taxes imposed under this part, 80% of taxes collected on oil, gas, or other  
262 hydrocarbon substances produced from a well:

263 (i) for which production began on or after July 1, 1995; and

264 (ii) attributable to interests:

265 (A) held in trust by the United States for the Tribe and its members; or

266 (B) on lands identified in Pub. L. No. 440, 62 Stat. 72 (1948); and

267 (c) for taxes imposed under this part, 80% of taxes collected on oil, gas, or other  
268 hydrocarbon substances produced from a well:

269 (i) for which production began on or after January 1, 2001; and

270 (ii) attributable to interests on lands conveyed to the tribe under the Ute-Moab Land

271 Restoration Act, Pub. L. No. 106-398, Sec. 3303.

272 (2) (a) The maximum amount deposited in the Uintah Basin Revitalization Fund may  
273 not exceed:

274 (i) \$3,000,000 in fiscal year 2005-06;

275 (ii) \$5,000,000 in fiscal year 2006-07;

276 (iii) \$6,000,000 in fiscal years 2007-08 and 2008-09; and  
277 (iv) for fiscal years beginning with fiscal year 2009-10, the amount determined by the  
278 commission as described in Subsection (2)(b).

279 (b) (i) The commission shall increase or decrease the dollar amount described in  
280 Subsection (2)(a)(iii) by a percentage equal to the percentage difference between the consumer  
281 price index for the preceding calendar year and the consumer price index for calendar year  
282 2008; and

283 (ii) after making an increase or decrease under Subsection (2)(b)(i), round the dollar  
284 amount to the nearest whole dollar.

285 (c) For purposes of this Subsection (2), "consumer price index" is as described in  
286 Section 1(f)(4), Internal Revenue Code, and defined in Section (1)(f)(5), Internal Revenue  
287 Code.

288 (d) Any amounts in excess of the maximum described in Subsection (2)(a) shall be  
289 credited as provided in Sections [51-9-305](#), [51-9-306](#), and [59-5-115](#).

290 Section 10. Section **59-5-119** is amended to read:

291 **59-5-119. Disposition of certain taxes collected on Navajo Nation land located in**  
292 **Utah.**

293 (1) Except as provided in Subsection (2), there shall be deposited into the Navajo  
294 Revitalization Fund established in Section [35A-8-1704](#) for taxes imposed under this part  
295 beginning on July 1, 1997:

296 (a) 33% of the taxes collected on oil, gas, or other hydrocarbon substances produced  
297 from a well:

298 (i) for which production began on or before June 30, 1996; and

299 (ii) attributable to interests in Utah held in trust by the United States for the Navajo  
300 Nation and its members; and

301 (b) 80% of the taxes collected on oil, gas, or other hydrocarbon substances produced  
302 from a well:

303 (i) for which production began on or after July 1, 1996; and

304 (ii) attributable to interests in Utah held in trust by the United States for the Navajo  
305 Nation and its members.

306 (2) (a) The maximum amount deposited in the Navajo Revitalization Fund may not

307 exceed:

308 (i) \$2,000,000 in fiscal year 2006-07; and

309 (ii) \$3,000,000 for fiscal years beginning with fiscal year 2007-08.

310 (b) Any amounts in excess of the maximum described in Subsection (2)(a) shall be

311 credited as provided in Sections [51-9-305](#), [51-9-306](#), and [59-5-115](#).

312 Section 11. Section **59-5-215** is amended to read:

313 **59-5-215. Disposition of taxes collected -- Credit to General Fund.**

314 Except as provided in Section [51-9-305](#) or [51-9-306](#), a tax imposed and collected under

315 Section [59-5-202](#) shall be paid to the commission, promptly remitted to the state treasurer, and

316 credited to the General Fund.

317 Section 12. Section **63I-1-263** is amended to read:

318 **63I-1-263. Repeal dates, Titles 63A to 63N.**

319 (1) In relation to the Utah Transparency Advisory Board, on January 1, 2025:

320 (a) Subsection [63A-1-201](#)(1) is repealed;

321 (b) Subsection [63A-1-202](#)(2)(c), the language "using criteria established by the board"

322 is repealed;

323 (c) Section [63A-1-203](#) is repealed;

324 (d) Subsections [63A-1-204](#)(1) and (2), the language "After consultation with the board,

325 and" is repealed; and

326 (e) Subsection [63A-1-204](#)(1)(b), the language "using the standards provided in

327 Subsection [63A-1-203](#)(3)(c)" is repealed.

328 (2) Subsection [63A-5b-405](#)(5), relating to prioritizing and allocating capital

329 improvement funding, is repealed July 1, 2024.

330 (3) Section [63A-5b-1003](#), State Facility Energy Efficiency Fund, is repealed July 1,

331 2023.

332 (4) Sections [63A-9-301](#) and [63A-9-302](#), related to the Motor Vehicle Review

333 Committee, are repealed July 1, 2023.

334 (5) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July

335 1, 2028.

336 (6) Title 63C, Chapter 6, Utah Seismic Safety Commission, is repealed January 1,

337 2025.

338 (7) Title 63C, Chapter 12, Snake Valley Aquifer Advisory Council, is repealed July 1,  
339 2024.

340 (8) Title 63C, Chapter 17, Point of the Mountain Development Commission Act, is  
341 repealed July 1, 2021.

342 (9) Title 63C, Chapter 18, Behavioral Health Crisis Response Commission, is repealed  
343 July 1, 2023.

344 (10) Title 63C, Chapter 21, Outdoor Adventure Commission, is repealed July 1, 2025.

345 (11) Title 63F, Chapter 2, Data Security Management Council, is repealed July 1,  
346 2025.

347 (12) Section [63G-6a-805](#), which creates the Purchasing from Persons with Disabilities  
348 Advisory Board, is repealed July 1, 2026.

349 (13) Title 63G, Chapter 21, Agreements to Provide State Services, is repealed July 1,  
350 2025.

351 (14) Title 63H, Chapter 4, Heber Valley Historic Railroad Authority, is repealed July 1,  
352 2024.

353 (15) Title 63H, Chapter 8, Utah Housing Corporation Act, is repealed July 1, 2026.

354 (16) Subsection [63J-1-602.1](#)~~(14)~~(17), Nurse Home Visiting Restricted Account is  
355 repealed July 1, 2026.

356 (17) (a) Subsection [63J-1-602.1](#)~~(58)~~(61), relating to the Utah Statewide Radio System  
357 Restricted Account, is repealed July 1, 2022.

358 (b) When repealing Subsection [63J-1-602.1](#)~~(58)~~(61), the Office of Legislative  
359 Research and General Counsel shall, in addition to the office's authority under Subsection  
360 [36-12-12](#)(3), make necessary changes to subsection numbering and cross references.

361 (18) Subsection [63J-1-602.2](#)(4), referring to dedicated credits to the Utah Marriage  
362 Commission, is repealed July 1, 2023.

363 (19) Subsection [63J-1-602.2](#)(5), referring to the Trip Reduction Program, is repealed  
364 July 1, 2022.

365 (20) Subsection [63J-1-602.2](#)(25), related to the Utah Seismic Safety Commission, is  
366 repealed January 1, 2025.

367 (21) Title 63J, Chapter 4, Part 5, Resource Development Coordinating Committee, is  
368 repealed July 1, 2027.

369 (22) Subsection 63J-4-608(3), which creates the Federal Land Application Advisory  
370 Committee, is repealed on July 1, 2021.

371 (23) In relation to the Utah Substance Use and Mental Health Advisory Council, on  
372 January 1, 2023:

373 (a) Sections 63M-7-301, 63M-7-302, 63M-7-303, 63M-7-304, and 63M-7-306 are  
374 repealed;

375 (b) Section 63M-7-305, the language that states "council" is replaced with  
376 "commission";

377 (c) Subsection 63M-7-305(1) is repealed and replaced with:

378 "(1) "Commission" means the Commission on Criminal and Juvenile Justice."; and

379 (d) Subsection 63M-7-305(2) is repealed and replaced with:

380 "(2) The commission shall:

381 (a) provide ongoing oversight of the implementation, functions, and evaluation of the  
382 Drug-Related Offenses Reform Act; and

383 (b) coordinate the implementation of Section 77-18-1.1 and related provisions in  
384 Subsections 77-18-1(5)(b)(iii) and (iv).".

385 (24) The Crime Victim Reparations and Assistance Board, created in Section  
386 63M-7-504, is repealed July 1, 2027.

387 (25) Title 63M, Chapter 7, Part 6, Utah Council on Victims of Crime, is repealed July  
388 1, 2022.

389 (26) Title 63M, Chapter 11, Utah Commission on Aging, is repealed July 1, 2021.

390 (27) Subsection 63N-1-301(4)(c), related to the Talent Ready Utah Board, is repealed  
391 January 1, 2023.

392 (28) Title 63N, Chapter 1, Part 5, Governor's Economic Development Coordinating  
393 Council, is repealed July 1, 2024.

394 (29) Title 63N, Chapter 2, Part 2, Enterprise Zone Act, is repealed July 1, 2028.

395 (30) Section 63N-2-512 is repealed July 1, 2021.

396 (31) (a) Title 63N, Chapter 2, Part 6, Utah Small Business Jobs Act, is repealed  
397 January 1, 2021.

398 (b) Section 59-9-107 regarding tax credits against premium taxes is repealed for  
399 calendar years beginning on or after January 1, 2021.

400 (c) Notwithstanding Subsection (31)(b), an entity may carry forward a tax credit in  
401 accordance with Section 59-9-107 if:

402 (i) the person is entitled to a tax credit under Section 59-9-107 on or before December  
403 31, 2020; and

404 (ii) the qualified equity investment that is the basis of the tax credit is certified under  
405 Section 63N-2-603 on or before December 31, 2023.

406 (32) Subsections 63N-3-109(2)(e) and 63N-3-109(2)(f)(i) are repealed July 1, 2023.

407 (33) Title 63N, Chapter 4, Part 4, Rural Employment Expansion Program, is repealed  
408 July 1, 2023.

409 (34) Title 63N, Chapter 7, Part 1, Board of Tourism Development, is repealed July 1,  
410 2025.

411 (35) Title 63N, Chapter 9, Part 2, Outdoor Recreational Infrastructure Grant Program,  
412 is repealed January 1, 2023.

413 (36) Title 63N, Chapter 12, Part 5, Talent Ready Utah Center, is repealed January 1,  
414 2023.

415 Section 13. Section 63I-2-263 is amended to read:

416 **63I-2-263. Repeal dates, Title 63A to Title 63N.**

417 (1) On July 1, 2020:

418 (a) Subsection 63A-1-203(5)(a)(i) is repealed; and

419 (b) in Subsection 63A-1-203(5)(a)(ii), the language that states "appointed on or after  
420 May 8, 2018," is repealed.

421 (2) Section 63A-3-111 is repealed June 30, 2021.

422 (3) Title 63C, Chapter 19, Higher Education Strategic Planning Commission is  
423 repealed July 1, 2021.

424 (4) Title 63C, Chapter 22, Digital Wellness, Citizenship, and Safe Technology  
425 Commission is repealed July 1, 2023.

426 (5) The following sections regarding the World War II Memorial Commission are  
427 repealed on July 1, 2022:

428 (a) Section 63G-1-801;

429 (b) Section 63G-1-802;

430 (c) Section 63G-1-803; and

- 431 (d) Section 63G-1-804.
- 432 (6) Subsections 63G-6a-802(1)(d) and 63G-6a-802(3)(b)(iii), regarding a procurement  
433 relating to a vice presidential debate, are repealed January 1, 2021.
- 434 (7) In relation to the State Fair Park Committee, on January 1, 2021:
- 435 (a) Section 63H-6-104.5 is repealed; and
- 436 (b) Subsections 63H-6-104(8) and (9) are repealed.
- 437 (8) Section 63H-7a-303 is repealed July 1, 2024.
- 438 (9) Subsection 63J-1-206(3)(c), relating to coronavirus, is repealed July 1, 2021.
- 439 (10) In relation to the Employability to Careers Program Board, on July 1, 2022:
- 440 (a) Subsection 63J-1-602.1[~~(57)~~](62) is repealed;
- 441 (b) Subsection 63J-4-301(1)(h), related to the review of data and metrics, is repealed;
- 442 and
- 443 (c) Title 63J, Chapter 4, Part 7, Employability to Careers Program, is repealed.
- 444 (11) Title 63M, Chapter 4, Part 8, Voluntary Home Energy Information Pilot Program  
445 Act, is repealed January 1, 2022.
- 446 (12) Sections 63M-7-213 and 63M-7-213.5 are repealed on January 1, 2023.
- 447 (13) Subsection 63N-12-508(3) is repealed December 31, 2021.
- 448 (14) Title 63N, Chapter 13, Part 3, Facilitating [~~Public-Private~~] Public-private  
449 Partnerships Act, is repealed January 1, 2024.
- 450 (15) Title 63N, Chapter 15, COVID-19 Economic Recovery Programs, is repealed  
451 December 31, 2021.
- 452 Section 14. Section 63J-1-602.1 is amended to read:
- 453 **63J-1-602.1. List of nonlapsing appropriations from accounts and funds.**
- 454 Appropriations made from the following accounts or funds are nonlapsing:
- 455 (1) The Utah Intracurricular Student Organization Support for Agricultural Education  
456 and Leadership Restricted Account created in Section 4-42-102.
- 457 (2) The Native American Repatriation Restricted Account created in Section 9-9-407.
- 458 (3) The Martin Luther King, Jr. Civil Rights Support Restricted Account created in  
459 Section 9-18-102.
- 460 (4) The National Professional Men's Soccer Team Support of Building Communities  
461 Restricted Account created in Section 9-19-102.

- 462 (5) Funds collected for directing and administering the C-PACE district created in  
463 Section [11-42a-106](#).
- 464 (6) Money received by the Utah Inland Port Authority, as provided in Section  
465 [11-58-105](#).
- 466 (7) The "Latino Community Support Restricted Account" created in Section [13-1-16](#).
- 467 (8) The Clean Air Support Restricted Account created in Section [19-1-109](#).
- 468 (9) The Division of Air Quality Oil, Gas, and Mining Restricted Account created in  
469 Section [19-2a-106](#).
- 470 (10) The Division of Water Quality Oil, Gas, and Mining Restricted Account created in  
471 Section [19-5-126](#).
- 472 [~~9~~] (11) The "Support for State-Owned Shooting Ranges Restricted Account" created  
473 in Section [23-14-13.5](#).
- 474 [~~10~~] (12) Award money under the State Asset Forfeiture Grant Program, as provided  
475 under Section [24-4-117](#).
- 476 [~~11~~] (13) Funds collected from the program fund for local health department  
477 expenses incurred in responding to a local health emergency under Section [26-1-38](#).
- 478 [~~12~~] (14) The Children with Cancer Support Restricted Account created in Section  
479 [26-21a-304](#).
- 480 [~~13~~] (15) State funds for matching federal funds in the Children's Health Insurance  
481 Program as provided in Section [26-40-108](#).
- 482 [~~14~~] (16) The Children with Heart Disease Support Restricted Account created in  
483 Section [26-58-102](#).
- 484 [~~15~~] (17) The Nurse Home Visiting Restricted Account created in Section [26-63-601](#).
- 485 [~~16~~] (18) The Technology Development Restricted Account created in Section  
486 [31A-3-104](#).
- 487 [~~17~~] (19) The Criminal Background Check Restricted Account created in Section  
488 [31A-3-105](#).
- 489 [~~18~~] (20) The Captive Insurance Restricted Account created in Section [31A-3-304](#),  
490 except to the extent that Section [31A-3-304](#) makes the money received under that section free  
491 revenue.
- 492 [~~19~~] (21) The Title Licensee Enforcement Restricted Account created in Section



- 493 [31A-23a-415](#).
- 494 ~~[(20)]~~ (22) The Health Insurance Actuarial Review Restricted Account created in  
495 Section [31A-30-115](#).
- 496 ~~[(21)]~~ (23) The Insurance Fraud Investigation Restricted Account created in Section  
497 [31A-31-108](#).
- 498 ~~[(22)]~~ (24) The Underage Drinking Prevention Media and Education Campaign  
499 Restricted Account created in Section [32B-2-306](#).
- 500 ~~[(23)]~~ (25) The School Readiness Restricted Account created in Section [35A-15-203](#).
- 501 ~~[(24)]~~ (26) Money received by the Utah State Office of Rehabilitation for the sale of  
502 certain products or services, as provided in Section [35A-13-202](#).
- 503 ~~[(25)]~~ (27) The Oil and Gas Administrative Penalties Account created in Section  
504 [40-6-11](#).
- 505 ~~[(26)]~~ (28) The Oil and Gas Conservation Account created in Section [40-6-14.5](#).
- 506 (29) The Division of Oil, Gas, and Mining Restricted account created in Section  
507 [40-6-23](#).
- 508 ~~[(27)]~~ (30) The Electronic Payment Fee Restricted Account created by Section  
509 [41-1a-121](#) to the Motor Vehicle Division.
- 510 ~~[(28)]~~ (31) The Motor Vehicle Enforcement Division Temporary Permit Restricted  
511 Account created by Section [41-3-110](#) to the State Tax Commission.
- 512 ~~[(29)]~~ (32) The Utah Law Enforcement Memorial Support Restricted Account created  
513 in Section [53-1-120](#).
- 514 ~~[(30)]~~ (33) The State Disaster Recovery Restricted Account to the Division of  
515 Emergency Management, as provided in Section [53-2a-603](#).
- 516 ~~[(31)]~~ (34) The Department of Public Safety Restricted Account to the Department of  
517 Public Safety, as provided in Section [53-3-106](#).
- 518 ~~[(32)]~~ (35) The Utah Highway Patrol Aero Bureau Restricted Account created in  
519 Section [53-8-303](#).
- 520 ~~[(33)]~~ (36) The DNA Specimen Restricted Account created in Section [53-10-407](#).
- 521 ~~[(34)]~~ (37) The Canine Body Armor Restricted Account created in Section [53-16-201](#).
- 522 ~~[(35)]~~ (38) The Technical Colleges Capital Projects Fund created in Section  
523 [53B-2a-118](#).

524            [~~(36)~~] (39) The Higher Education Capital Projects Fund created in Section  
525 [53B-22-202](#).

526            [~~(37)~~] (40) A certain portion of money collected for administrative costs under the  
527 School Institutional Trust Lands Management Act, as provided under Section [53C-3-202](#).

528            [~~(38)~~] (41) The Public Utility Regulatory Restricted Account created in Section  
529 [54-5-1.5](#), subject to Subsection [54-5-1.5\(4\)\(d\)](#).

530            [~~(39)~~] (42) Funds collected from a surcharge fee to provide certain licensees with  
531 access to an electronic reference library, as provided in Section [58-3a-105](#).

532            [~~(40)~~] (43) Certain fines collected by the Division of Occupational and Professional  
533 Licensing for violation of unlawful or unprofessional conduct that are used for education and  
534 enforcement purposes, as provided in Section [58-17b-505](#).

535            [~~(41)~~] (44) Funds collected from a surcharge fee to provide certain licensees with  
536 access to an electronic reference library, as provided in Section [58-22-104](#).

537            [~~(42)~~] (45) Funds collected from a surcharge fee to provide certain licensees with  
538 access to an electronic reference library, as provided in Section [58-55-106](#).

539            [~~(43)~~] (46) Funds collected from a surcharge fee to provide certain licensees with  
540 access to an electronic reference library, as provided in Section [58-56-3.5](#).

541            [~~(44)~~] (47) Certain fines collected by the Division of Occupational and Professional  
542 Licensing for use in education and enforcement of the Security Personnel Licensing Act, as  
543 provided in Section [58-63-103](#).

544            [~~(45)~~] (48) The Relative Value Study Restricted Account created in Section [59-9-105](#).

545            [~~(46)~~] (49) The Cigarette Tax Restricted Account created in Section [59-14-204](#).

546            [~~(47)~~] (50) Funds paid to the Division of Real Estate for the cost of a criminal  
547 background check for a mortgage loan license, as provided in Section [61-2c-202](#).

548            [~~(48)~~] (51) Funds paid to the Division of Real Estate for the cost of a criminal  
549 background check for principal broker, associate broker, and sales agent licenses, as provided  
550 in Section [61-2f-204](#).

551            [~~(49)~~] (52) Certain funds donated to the Department of Human Services, as provided in  
552 Section [62A-1-111](#).

553            [~~(50)~~] (53) The National Professional Men's Basketball Team Support of Women and  
554 Children Issues Restricted Account created in Section [62A-1-202](#).

555           ~~[(51)]~~ (54) Certain funds donated to the Division of Child and Family Services, as  
556 provided in Section [62A-4a-110](#).

557           ~~[(52)]~~ (55) The Choose Life Adoption Support Restricted Account created in Section  
558 [62A-4a-608](#).

559           ~~[(53)]~~ (56) Funds collected by the Office of Administrative Rules for publishing, as  
560 provided in Section [63G-3-402](#).

561           ~~[(54)]~~ (57) The Immigration Act Restricted Account created in Section [63G-12-103](#).

562           ~~[(55)]~~ (58) Money received by the military installation development authority, as  
563 provided in Section [63H-1-504](#).

564           ~~[(56)]~~ (59) The Computer Aided Dispatch Restricted Account created in Section  
565 [63H-7a-303](#).

566           ~~[(57)]~~ (60) The Unified Statewide 911 Emergency Service Account created in Section  
567 [63H-7a-304](#).

568           ~~[(58)]~~ (61) The Utah Statewide Radio System Restricted Account created in Section  
569 [63H-7a-403](#).

570           ~~[(59)]~~ (62) The Employability to Careers Program Restricted Account created in  
571 Section [63J-4-703](#).

572           ~~[(60)]~~ (63) The Motion Picture Incentive Account created in Section [63N-8-103](#).

573           ~~[(61)]~~ (64) Certain money payable for expenses of the Pete Suazo Utah Athletic  
574 Commission, as provided under Section [63N-10-301](#).

575           ~~[(62)]~~ (65) Funds collected by the housing of state probationary inmates or state parole  
576 inmates, as provided in Subsection [64-13e-104\(2\)](#).

577           ~~[(63)]~~ (66) Certain forestry and fire control funds utilized by the Division of Forestry,  
578 Fire, and State Lands, as provided in Section [65A-8-103](#).

579           ~~[(64)]~~ (67) The Transportation of Veterans to Memorials Support Restricted Account  
580 created in Section [71-14-102](#).

581           ~~[(65)]~~ (68) The Amusement Ride Safety Restricted Account, as provided in Section  
582 [72-16-204](#).

583           ~~[(66)]~~ (69) Certain funds received by the Office of the State Engineer for well drilling  
584 fines or bonds, as provided in Section [73-3-25](#).

585           ~~[(67)]~~ (70) The Water Resources Conservation and Development Fund, as provided in

586 Section [73-23-2](#).

587 ~~[(68)]~~ [\(71\)](#) Funds donated or paid to a juvenile court by private sources, as provided in  
588 Subsection [78A-6-203\(1\)\(c\)](#).

589 ~~[(69)]~~ [\(72\)](#) Fees for certificate of admission created under Section [78A-9-102](#).

590 ~~[(70)]~~ [\(73\)](#) Funds collected for adoption document access as provided in Sections  
591 [78B-6-141](#), [78B-6-144](#), and [78B-6-144.5](#).

592 ~~[(71)]~~ [\(74\)](#) Funds collected for indigent defense as provided in Title 78B, Chapter 22,  
593 Part 4, Utah Indigent Defense Commission.

594 [\(75\)](#) The Utah Geological Survey Oil, Gas, and Mining Restricted Account created in  
595 Section [79-3-403](#).

596 ~~[(72)]~~ [\(76\)](#) Revenue for golf user fees at the Wasatch Mountain State Park, Palisades  
597 State Park, Jordan River State Park, and Green River State Park, as provided under Section  
598 [79-4-403](#).

599 ~~[(73)]~~ [\(77\)](#) Certain funds received by the Division of Parks and Recreation from the  
600 sale or disposal of buffalo, as provided under Section [79-4-1001](#).

601 ~~[(74)]~~ [\(78\)](#) The Drinking While Pregnant Prevention Media and Education Campaign  
602 Restricted Account created in Section [32B-2-308](#).

603 Section 15. Section **79-3-403** is enacted to read:

604 **79-3-403. Utah Geological Survey Oil, Gas, and Mining Restricted Account.**

605 (1) As used in this section:

606 (a) "Account" means the Utah Geological Survey Oil, Gas, and Mining Restricted  
607 Account created by this section.

608 (b) "Survey" means the Utah Geological Survey.

609 (2) (a) There is created a restricted account within the General Fund known as the  
610 "Utah Geological Survey Oil, Gas, and Mining Restricted Account."

611 (b) The account consists of:

612 (i) deposits to the account made under Section [51-9-306](#);

613 (ii) appropriations of the Legislature; and

614 (iii) interest and other earnings described in Subsection (2)(c).

615 (c) The Office of the Treasurer shall deposit interest and other earnings derived from  
616 investment of money in the account into the account.

617           (3) (a) Upon appropriation by the Legislature, the survey shall use money from the  
618 account to pay costs of programs or projects administered by the survey that are primarily  
619 related to oil, gas, and mining.

620           (b) An appropriation provided for under this section is not intended to replace the  
621 following that is otherwise allocated for the programs or projects described in Subsection  
622 (3)(a):

623           (i) federal money; or

624           (ii) a dedicated credit.

625           (4) Appropriations made in accordance with this section are nonlapsing in accordance  
626 with Section [63J-1-602.1](#).