1 **UTAH ENERGY INFRASTRUCTURE AMENDMENTS** 2 2022 GENERAL SESSION 3 STATE OF UTAH Chief Sponsor: Carl R. Albrecht 4 Senate Sponsor: Wayne A. Harper 5 6 7 LONG TITLE 8 **Committee Note:** 9 The Retirement and Independent Entities Interim Committee recommended this bill. 10 Legislative Vote: 11 voting for 0 voting against 4 absent 11 **General Description:** 12 This bill repeals the Utah Energy Infrastructure Authority and modifies provisions 13 related to the Utah Energy Infrastructure Board. **Highlighted Provisions:** 14 15 This bill: defines terms; 16 repeals provisions related to the Utah Energy Infrastructure Authority; 17 18 moves the Utah Energy Infrastructure Board under the Office of Energy 19 Development; 20 clarifies the duties of the Utah Energy Infrastructure Board regarding the evaluation ► 21 of an application for a tax credit under the High Cost Infrastructure Development 22 Tax Credit Act; and 23 makes technical and conforming changes. 24 Money Appropriated in this Bill: 25 None 26 **Other Special Clauses:** 27 None



28	Utah Code Sections Affected:
29	AMENDS:
30	63E-1-102, as last amended by Laws of Utah 2018, Chapter 393
31	79-6-602, as renumbered and amended by Laws of Utah 2021, Chapter 280
32	79-6-603, as renumbered and amended by Laws of Utah 2021, Chapter 280
33	79-6-604, as renumbered and amended by Laws of Utah 2021, Chapter 280
34	ENACTS:
35	<b>79-6-903</b> , Utah Code Annotated 1953
36	RENUMBERS AND AMENDS:
37	79-6-901, (Renumbered from 63H-2-102, as last amended by Laws of Utah 2021,
38	Chapter 280)
39	79-6-902, (Renumbered from 63H-2-202, as last amended by Laws of Utah 2021,
40	Chapter 280)
41	REPEALS:
42	63H-2-101, as last amended by Laws of Utah 2012, Chapter 37
43	63H-2-201, as last amended by Laws of Utah 2012, Chapter 37
44	63H-2-203, as enacted by Laws of Utah 2009, Chapter 378
45	63H-2-204, as last amended by Laws of Utah 2021, Chapter 282
46	63H-2-301, as last amended by Laws of Utah 2012, Chapter 37
47	63H-2-302, as last amended by Laws of Utah 2012, Chapter 37
48	63H-2-401, as last amended by Laws of Utah 2014, Chapter 301
49	63H-2-402, as last amended by Laws of Utah 2012, Chapter 37
50	63H-2-403, as enacted by Laws of Utah 2009, Chapter 378
51	63H-2-404, as last amended by Laws of Utah 2012, Chapter 37
52	63H-2-501, as enacted by Laws of Utah 2009, Chapter 378
53	63H-2-502, as last amended by Laws of Utah 2021, Chapters 84 and 345
54	63H-2-503, as enacted by Laws of Utah 2009, Chapter 378
55	63H-2-504, as last amended by Laws of Utah 2021, Chapter 345
56	

57 Be it enacted by the Legislature of the state of Utah:

58 Section 1. Section **63E-1-102** is amended to read:

59	63E-1-102. Definitions List of independent entities.
60	As used in this title:
61	(1) "Authorizing statute" means the statute creating an entity as an independent entity.
62	(2) "Committee" means the Retirement and Independent Entities Committee created by
63	Section 63E-1-201.
64	(3) "Independent corporation" means a corporation incorporated in accordance with
65	Chapter 2, Independent Corporations Act.
66	(4) (a) "Independent entity" means an entity having a public purpose relating to the
67	state or its citizens that is individually created by the state or is given by the state the right to
68	exist and conduct its affairs as an:
69	(i) independent state agency; or
70	(ii) independent corporation.
71	(b) "Independent entity" includes the:
72	(i) Utah Beef Council, created by Section 4-21-103;
73	(ii) Utah Dairy Commission created by Section 4-22-103;
74	(iii) Heber Valley Historic Railroad Authority created by Section 63H-4-102;
75	(iv) Utah State Railroad Museum Authority created by Section 63H-5-102;
76	(v) Utah Housing Corporation created by Section 63H-8-201;
77	(vi) Utah State Fair Corporation created by Section 63H-6-103;
78	(vii) Utah State Retirement Office created by Section 49-11-201;
79	(viii) School and Institutional Trust Lands Administration created by Section
80	53C-1-201;
81	(ix) School and Institutional Trust Fund Office created by Section 53D-1-201;
82	(x) Utah Communications Authority created by Section 63H-7a-201;
83	[(xi) Utah Energy Infrastructure Authority created by Section 6311-2-201;]
84	[(xii)] (xi) Utah Capital Investment Corporation created by Section 63N-6-301; and
85	[(xiii)] (xii) Military Installation Development Authority created by Section
86	63H-1-201.
87	(c) Notwithstanding this Subsection (4), "independent entity" does not include:
88	(i) the Public Service Commission of Utah created by Section 54-1-1;
89	(ii) an institution within the state system of higher education;

#### H.B. 46 90 (iii) a city, county, or town; 91 (iv) a local school district; 92 (v) a local district under Title 17B, Limited Purpose Local Government Entities - Local 93 Districts; or 94 (vi) a special service district under Title 17D, Chapter 1, Special Service District Act. 95 (5) "Independent state agency" means an entity that is created by the state, but is independent of the governor's direct supervisory control. 96 97 (6) "Money held in trust" means money maintained for the benefit of:

- 98 (a) one or more private individuals, including public employees;
- 99 (b) one or more public or private entities; or
- 100 (c) the owners of a quasi-public corporation.
- (7) "Public corporation" means an artificial person, public in ownership, individually 101 102 created by the state as a body politic and corporate for the administration of a public purpose relating to the state or its citizens. 103
- 104 (8) "Quasi-public corporation" means an artificial person, private in ownership,
- 105 individually created as a corporation by the state, which has accepted from the state the grant of
- 106 a franchise or contract involving the performance of a public purpose relating to the state or its 107 citizens.

108 Section 2. Section 79-6-602 is amended to read:

- 109 79-6-602. Definitions.
- 110 As used in this part:
- 111 (1) "Applicant" means a person that conducts business in the state and that applies for a 112 tax credit under this part.
- 113 (2) "Energy delivery project" means a project that is designed to:
- (a) increase the capacity for the delivery of energy to a user of energy inside or outside 114
- 115 the state; or
- (b) increase the capability of an existing energy delivery system or related facility to 116 deliver energy to a user of energy inside or outside the state. 117
- 118 [(2)] (3) "Fuel standard compliance project" means a project designed to retrofit a fuel
- 119 refinery in order to make the refinery capable of producing fuel that complies with the United
- States Environmental Protection Agency's Tier 3 gasoline sulfur standard described in 40 120

121	C.F.R. Sec. 79.54.
122	[(3)] (4) "High cost infrastructure project" means a project, including an energy
123	delivery project or a fuel standard compliance project:
124	(a) (i) that expands or creates new industrial, mining, manufacturing, or agriculture
125	activity in the state, not including a retail business;
126	(ii) that involves new investment of at least \$50,000,000 in an existing industrial,
127	mining, manufacturing, or agriculture entity, by the entity; or
128	(iii) for the construction of a plant or other facility, including a fueling station, for the
129	storage, production, or distribution of hydrogen fuel used for transportation, electricity
130	generation, or industrial use;
131	(b) that requires or is directly facilitated by infrastructure construction; and
132	(c) for which the cost of infrastructure construction to the entity creating the project is
133	greater than:
134	(i) 10% of the total cost of the project; or
135	(ii) \$10,000,000.
136	$\left[\frac{(4)}{(5)}\right]$ "Infrastructure" means:
137	(a) an energy delivery project [as defined in Section 63II-2-102];
138	(b) a railroad as defined in Section 54-2-1;
139	(c) a fuel standard compliance project;
140	(d) a road improvement project;
141	(e) a water self-supply project;
142	(f) a water removal system project;
143	(g) a solution-mined subsurface salt cavern; or
144	(h) a project that is designed to:
145	(i) increase the capacity for water delivery to a water user in the state; or
146	(ii) increase the capability of an existing water delivery system or related facility to
147	deliver water to a water user in the state.
148	$\left[\frac{(5)}{(6)}\right]$ (a) "Infrastructure cost-burdened entity" means an applicant that enters into an
149	agreement with the office that qualifies the applicant to receive a tax credit as provided in this
150	part.
151	(b) "Infrastructure cost-burdened entity" includes a pass-through entity taxpayer, as

152	defined in Section 59-10-1402, of a person described in Subsection $[(5)]$ (6)(a).
153	[(6)] (7) "Infrastructure-related revenue" means an amount of tax revenue, for an entity
154	creating a high cost infrastructure project, in a taxable year, that is directly attributable to a high
155	cost infrastructure project, under:
156	(a) Title 59, Chapter 7, Corporate Franchise and Income Taxes;
157	(b) Title 59, Chapter 10, Individual Income Tax Act; and
158	(c) Title 59, Chapter 12, Sales and Use Tax Act.
159	[(7)] (8) "Office" means the Office of Energy Development created in Section
160	79-6-401.
161	[(8)] (9) "Tax credit" means a tax credit under Section 59-7-619 or 59-10-1034.
162	[(9)] (10) "Tax credit certificate" means a certificate issued by the office to an
163	infrastructure cost-burdened entity that:
164	(a) lists the name of the infrastructure cost-burdened entity;
165	(b) lists the infrastructure cost-burdened entity's taxpayer identification number;
166	(c) lists, for a taxable year, the amount of the tax credit authorized for the infrastructure
167	cost-burdened entity under this part; and
168	(d) includes other information as determined by the office.
169	Section 3. Section <b>79-6-603</b> is amended to read:
170	79-6-603. Tax credit Amount Eligibility Reporting.
171	(1) Before the office enters into an agreement described in Subsection (3) with an
172	applicant regarding a project, the office, in consultation with the Utah Energy Infrastructure
173	[Authority] Board created in Section [63H-2-202] 79-6-902, and other state agencies as
174	necessary, shall, in accordance with the procedures described in Section 79-6-604, certify:
175	(a) that the project meets the definition of a high cost infrastructure project under this
176	part;
177	(b) that the high cost infrastructure project will generate infrastructure-related revenue;
178	(c) the economic life of the high cost infrastructure project; and
179	(d) that the applicant has received a certificate of existence from the Division of
180	Corporations and Commercial Code.
181	(2) (a) Before the office enters into an agreement described in Subsection (3) with an
182	applicant regarding a project, the Utah Energy Infrastructure [Authority] Board shall evaluate

183 the project's net benefit to the state, [based on whether the project] including: 184 (i) whether the project is likely to increase the property tax revenue for the municipality 185 or county where the project will be located; 186 (ii) whether the project would contribute to the economy of the state and the 187 municipality  $\hat{S} \rightarrow$ , tribe,  $\leftarrow \hat{S}$  or county where the project will be located; 188 [(iii)] (iii) whether the project would provide new infrastructure for an area where the 189 type of infrastructure the project would create is underdeveloped; 190 (iv) whether the project is supported by a business case for providing the revenue 191 necessary to finance the construction and operation of the project; 192 [(iii)] (v) whether the project would have a positive environmental impact on the state; 193 (vi) whether the project promotes responsible energy development; 194 (iv) (vii) whether the project would upgrade or improve an existing entity in order to 195 ensure the entity's continued operation and economic viability; [and] 196  $\left[\frac{(v)}{(v)}\right]$  (viii) whether the project is less likely to be completed without a tax credit issued 197 to the applicant under this part[-]; and 198 (ix) other relevant factors that the board specifies in the board's evaluation. 199 (b) Before the office enters into an agreement described in Subsection (3) with an 200 applicant regarding an energy delivery project, in addition to the criteria described in 201 Subsection (2)(a) the Utah Energy Infrastructure Board shall determine that the project: 202 (i) is strategically situated to maximize connections to an energy source project located 203 in the state that is: 204 (A) existing; 205 (B) under construction; 206 (C) planned; or 207 (D) foreseeable; 208 (ii) is supported by a project plan related to: 209 (A) engineering; 210 (B) environmental issues; 211 (C) energy production; 212 (D) load or other capacity; and (E) any other issue related to the building and operation of energy delivery 213

214	infrastructure; and
215	(iii) complies with the regulations of the following regarding the building of energy
216	delivery infrastructure:
217	(A) the Federal Energy Regulatory Commission;
218	(B) the North American Electric Reliability Council; and
219	(C) the Public Service Commission of Utah.
220	[(b)] (c) The Utah Energy Infrastructure [Authority] Board may recommend that the
221	office deny an applicant a tax credit if [the applicant's project does not], as determined by the
222	Utah Energy Infrastructure [Authority] Board[;]:
223	(i) the project does not sufficiently benefit the state based on the criteria described in
224	Subsection (2)(a)[ <del>.</del> ]; or
225	(ii) for an energy delivery project, the project does not satisfy the conditions described
226	in Subsection (2)(b).
227	(3) Subject to the procedures described in Section 79-6-604, if an applicant meets the
228	requirements of Subsection (1) to receive a tax credit, and the applicant's project receives a
229	favorable recommendation from the Utah Energy Infrastructure [Authority] Board under
230	Subsection (2), the office shall enter into an agreement with the applicant to authorize the tax
231	credit in accordance with this part.
232	(4) The office shall grant a tax credit to an infrastructure cost-burdened entity, for a
233	high cost infrastructure project, under an agreement described in Subsection (3):
234	(a) for the lesser of:
235	(i) the economic life of the high cost infrastructure project;
236	(ii) 20 years; or
237	(iii) a time period, the first taxable year of which is the taxable year when the
238	construction of the high cost infrastructure project begins and the last taxable year of which is
239	the taxable year in which the infrastructure cost-burdened entity has recovered, through the tax
240	credit, an amount equal to:
241	(A) 50% of the cost of the infrastructure construction associated with the high cost
242	infrastructure project; or
243	(B) if the high cost infrastructure project is a fuel standard compliance project, 30% of
244	the cost of the infrastructure construction associated with the high cost infrastructure project.

245	(b) except as provided in Subsections (4)(a) and (d), in a total amount equal to 30% of
246	the high cost infrastructure project's total infrastructure-related revenue over the time period
247	described in Subsection (4)(a);
248	(c) for a taxable year, in an amount that does not exceed the high cost infrastructure
249	project's infrastructure-related revenue during that taxable year; and
250	(d) if the high cost infrastructure project is a fuel standard compliance project, in a total
251	amount that is:
252	(i) determined by the Utah Energy Infrastructure [Authority] Board, based on:
253	(A) the applicant's likelihood of completing the high cost infrastructure project without
254	a tax credit; and
255	(B) how soon the applicant plans to complete the high cost infrastructure project; and
256	(ii) equal to or less than 30% of the high cost infrastructure project's total
257	infrastructure-related revenue over the time period described in Subsection (4)(a).
258	(5) An infrastructure cost-burdened entity shall, for each taxable year:
259	(a) file a report with the office showing the high cost infrastructure project's
260	infrastructure-related revenue during the taxable year;
261	(b) subject to Subsection (7), file a report with the office that is prepared by an
262	independent certified public accountant that verifies the infrastructure-related revenue
263	described in Subsection (5)(a); and
264	(c) provide the office with information required by the office to certify the economic
265	life of the high cost infrastructure project.
266	(6) An infrastructure cost-burdened entity shall retain records supporting a claim for a
267	tax credit for the same period of time during which a person is required to keep books and
268	records under Section 59-1-1406.
269	(7) An infrastructure cost-burdened entity for which a report is prepared under
270	Subsection (5)(b) shall pay the costs of preparing the report.
271	(8) The office shall certify, for each taxable year, the infrastructure-related revenue
272	generated by an infrastructure cost-burdened entity.
273	Section 4. Section <b>79-6-604</b> is amended to read:
274	79-6-604. Tax credit Application procedure.
275	(1) An applicant shall provide the office with:

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276 (a) an application for a tax credit certificate;

- (b) documentation that the applicant meets the requirements described in Subsection
  79-6-603(1), to the satisfaction of the office, for the taxable year for which the applicant seeks
  to claim a tax credit; and
- (c) documentation that expressly directs and authorizes the State Tax Commission to
   disclose to the office the applicant's returns and other information concerning the applicant that
   would otherwise be subject to confidentiality under Section 59-1-403 or Section 6103, Internal
   Revenue Code.
- (2) (a) The office shall, for an applicant, submit the documentation described in
  Subsection (1)(c) to the State Tax Commission.
- (b) Upon receipt of the documentation described in Subsection (1)(c), the State Tax
  Commission shall provide the office with the documentation described in Subsection (1)(c).
- (3) If, after the office reviews the documentation from the State Tax Commission
  under Subsection (2)(b) and the information the applicant submits to the office under Section
  79-6-603, the office, in consultation with the Utah Energy Infrastructure [Authority] Board
  created in Section [6311-2-202] 79-6-902, determines that the applicant is not eligible for the
  tax credit under Section 79-6-603, or that the applicant's documentation is inadequate, the
  office shall:
- 294 (a) deny the tax credit; or
- (b) inform the applicant that the documentation supporting the applicant's claim for a
  tax credit was inadequate and request that the applicant supplement the applicant's
  documentation.
- (4) Except as provided in Subsection (5), if, after the office reviews the documentation
  described in Subsection (2)(b) and the information described in Subsection 79-6-603(6), the
  office, in consultation with the Utah Energy Infrastructure [Authority] Board created in Section
  [6311-2-202] 79-6-902, determines that the documentation supporting an applicant's claim for a
  tax credit adequately demonstrates that the applicant is eligible for the tax credit under Section
  79-6-603, the office shall, on the basis of the documentation:
- 304305
- (a) enter, with the applicant, into the agreement described in Subsection 79-6-603(3);
  - (b) issue a tax credit certificate to the applicant; and
- 306 (c) provide a duplicate copy of the tax credit certificate described in Subsection (4)(b)

307	to the State Tax Commission.
308	(5) The office may deny an applicant a tax credit based on the recommendation of the
309	Utah Energy Infrastructure [Authority] Board, as provided in Subsection 79-6-603(2).
310	(6) An infrastructure cost-burdened entity may not claim a tax credit under Section
311	59-7-619 or 59-10-1034 unless the infrastructure cost-burdened entity receives a tax credit
312	certificate from the office.
313	(7) An infrastructure cost-burdened entity that claims a tax credit shall retain the tax
314	credit certificate in accordance with Subsection 79-6-603(7).
315	(8) Except for the information that is necessary for the office to disclose in order to
316	make the report described in Section 79-6-605, the office shall treat a document an applicant or
317	infrastructure cost-burdened entity provides to the office as a protected record under Section
318	63G-2-305.
319	Section 5. Section <b>79-6-901</b> , which is renumbered from Section 63H-2-102 is
320	renumbered and amended to read:
321	Part 9. Utah Energy Infrastructure Board Act
322	[ <del>63II-2-102</del> ]. <u>79-6-901.</u> Definitions.
323	As used in this [chapter] part:
324	[(1) "Agency" is as defined in Section 17C-1-102.]
325	[(2) "Assessment area" is as defined in Section 11-42-102.]
326	[(3) "Assessment bonds" is as defined in Section 11-42-102.]
327	[(4) "Authority" means the Utah Energy Infrastructure Authority created in Section
328	<del>63H-2-201.</del> ]
329	[(5) "Authority bond" means a bond issued by the authority in accordance with Part 4,
330	Bonding.]
331	(1) "Application" means an application for a tax credit under Title 79, Chapter 6, Part
332	6, High Cost Infrastructure Development Tax Credit Act.
333	[(6)] (2) "Board" means the [board] <u>Utah Energy Infrastructure Board</u> created [under]
334	<u>in</u> Section [ <del>6311-2-202</del> ] <u>79-6-902</u> .
335	[(7) "Community" means the county, city, or town in which is located a qualifying
336	energy delivery project financed by an authority bond.]
337	[(8)] (3) "Electric interlocal entity" [has the same meaning as] means the same as that

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338	term is defined in Section 11-13-103.
339	$\left[\frac{(9)}{(9)}\right]$ (4) "Energy advisor" means the energy advisor appointed under Section 79-6-201.
340	[(9)] <u>(10)</u> "Energy delivery project" means a project that is designed to:]
341	[(10) Energy derivery project means a project that is designed to:] [(a) increase the capacity for the delivery of energy to a user of energy inside or outside
342	the state; or]
343	[(b) increase the capability of an existing energy delivery system or related facility to
344	deliver energy to a user of energy inside or outside the state.]
345	[(11) "Independent state agency" is as defined in Section 63E-1-102.]
346	[(11) "Independent state agency" is as defined in Section 15C-1-102.]
340	[(12) Troject area is as defined in Section 1/C-1-102.] [ <del>(13) "Public entity" means:</del> ]
347	
	[(a) the United States or an agency of the United States;]
349	[(b) the state or an agency of the state;]
350	[(c) a political subdivision of the state or an agency of a political subdivision of the
351	state;]
352	[(d) another state or an agency of that state; or]
353	[(e) a political subdivision of another state or an agency of that political subdivision.]
354	[(14) "Qualifying energy delivery project" means a project approved by the board in
355	accordance with Part 3, Qualifying Energy Delivery Projects.]
356	[(15) "Record" means information that is:]
357	[(a) inscribed on a tangible medium; or]
358	[(b) (i) stored in an electronic or other medium; and]
359	[(ii) retrievable in perceivable form.]
360	[(16) "Tax increment bond" is as defined in Section 11-27-2.]
361	(5) "Fuel standard compliance project" means the same as that term is defined in
362	<u>Section 79-6-602.</u>
363	(6) "Office" means the Office of Energy Development created in Section 79-6-401.
364	(7) "Tax credit" means the same as that term is defined in Section 79-6-602.
365	Section 6. Section <b>79-6-902</b> , which is renumbered from Section 63H-2-202 is
366	renumbered and amended to read:
367	[ <del>63H-2-202</del> ]. <u>79-6-902.</u> Utah Energy Infrastructure Board.
368	(1) There is created within the office the Utah Energy Infrastructure [Authority] Board

369	that consists of nine members as follows:
370	(a) members appointed by the governor:
371	(i) the energy advisor or the director of the Office of Energy Development, who shall
372	serve as chair of the board;
373	(ii) one member from the Governor's Office of Economic Opportunity;
374	(iii) one member from a public utility or electric interlocal entity that operates electric
375	transmission facilities within the state;
376	(iv) two members representing the economic development interests of rural
377	communities as follows:
378	(A) one member currently serving as county commissioner of a county of the third,
379	fourth, fifth, or sixth class, as described in Section 17-50-501; and
380	(B) one member of a rural community with work experience in the energy industry;
381	(v) two members of the general public with relevant industry or community
382	experience; and
383	(vi) one member of the general public who has experience with public finance and
384	bonding; and
385	(b) the director of the School and Institutional Trust Lands Administration created in
386	Section 53C-1-201.
387	(2) (a) The term of an appointed board member is four years.
388	(b) Notwithstanding Subsection (2)(a), the governor shall, at the time of appointment
389	or reappointment, adjust the length of terms to ensure that the terms of board members are
390	staggered so that approximately half of the board is appointed every two years.
391	(c) The governor may remove a member of the board for cause.
392	(d) The governor shall fill a vacancy in the board in the same manner under this section
393	as the appointment of the member whose vacancy is being filled.
394	(e) An individual appointed to fill a vacancy shall serve the remaining unexpired term
395	of the member whose vacancy the individual is filling.
396	(f) A board member shall serve until a successor is appointed and qualified.
397	(3) (a) Five members of the board constitute a quorum for conducting board business.
398	(b) A majority vote of the quorum present is required for an action to be taken by the
399	board.

400	(4) [ <del>(a) Except as provided in Subsections (4)(b) and (4)(c), the</del> ] <u>The</u> board shall meet
401	[once each month, on a day determined by the board,] as needed to review an application
402	[referred to the board by the Office of Energy Development under Title 79, Chapter 6, Part 6,
403	High Cost Infrastructure Development Tax Credit Act].
404	[(b) Subject to Subsection (4)(c), the board may cancel the board's meeting for a given
405	month if there are no applications described in Subsection (4)(a) pending board approval.]
406	[(c) The board shall meet no less frequently than once each quarter, on a day
407	determined by the board.]
408	(5) A member may not receive compensation or benefits for the member's service, but
409	may receive per diem and travel expenses in accordance with:
410	(a) Section 63A-3-106;
411	(b) Section 63A-3-107; and
412	(c) rules made by the Division of Finance pursuant to Sections 63A-3-106 and
413	63A-3-107.
414	Section 7. Section <b>79-6-903</b> is enacted to read:
415	<u>79-6-903.</u> Powers and duties of the board Oversight Staff support.
416	(1) Subject to the provisions of this part and in accordance with Title 79, Chapter 6,
417	Part 6, High Cost Infrastructure Development Tax Credit Act, the board shall:
418	(a) evaluate each application using the criteria described in Subsections 79-6-603(1)
419	and (2);
420	(b) make recommendations to the office regarding each application; and
421	(c) for an application related to a fuel standard compliance project, determine the
422	amount of the authorized tax credit using the criteria described in Subsection 79-6-603(4).
423	(2) The office shall:
424	(a) oversee the board's performance;
425	(b) provide the board office space, furnishings, and supplies; and
426	(c) provide the board staff support.
427	(3) With the consent of the attorney general, the office may retain legal counsel to
428	advise the board on matters relating to the board's operations.
429	Section 8. Repealer.
430	This bill repeals:

431	Section 63H-2-101, Title.
432	Section 63H-2-201, Creation of Utah Energy Infrastructure Authority.
433	Section 63H-2-203, Powers of the board and authority Officers.
434	Section 63H-2-204, Dissolution of authority.
435	Section 63H-2-301, Prioritization of energy delivery projects.
436	Section 63H-2-302, Approval of qualifying energy delivery project.
437	Section 63H-2-401, Resolution authorizing issuance of authority bond
438	Characteristics of bond.
439	Section 63H-2-402, Sources from which an authority bond may be made payable
440	Authority powers regarding authority bond.
441	Section 63H-2-403, Purchaser of an authority bond.
442	Section 63H-2-404, Obligee rights Board may confer other rights.
443	Section 63H-2-501, Fiscal year.
444	Section 63H-2-502, Annual authority budget Auditor forms Requirement to
445	file form.
446	Section 63H-2-503, Audits.

447 Section 63H-2-504, Relation to other state statutes.