

305 (b) a retail facility included as part of a mixed-use development in which:

306 (i) the development includes at least one housing unit for every 1,250 square feet of
307 retail space within the development; and

308 (ii) at least 10% of the new or proposed housing units within the development qualify
309 as moderate income housing, in accordance with the moderate income housing plan of the
310 municipality or county in which the development is located;

311 (c) a retail facility included as part of a development in which:

312 (i) the retail facility has a gross sales floor area of no more than 20,000 square feet; and

313 (ii) no other retail facility with a gross sales floor area of more than 20,000 square feet
314 is located within the same development;

315 (d) a retail facility located within a county of the fourth, fifth, or sixth class;

316 (e) a retail facility for a small business; ~~§~~ ~~→~~ [or] ~~←~~ ~~§~~

317 (f) a retail facility for a Utah-based nonprofit arts or cultural organization ~~§~~ ~~→~~ [;] ; or

317a **(g) a retail facility for a ski resort that:**

317b **(i) has been in operation for at least 40 years; and**

317c **(ii) provides at least 1,000 acres for skiing. ~~←~~ ~~§~~**

318 (3) A person who receives public funds for a mixed-use development in accordance
319 with Subsection (2)(b) may not use the public funds for the development, construction,
320 renovation, or operation of housing units within the mixed-use development unless the housing
321 units qualify as moderate income housing in accordance with the moderate income housing
322 plan of the municipality or county in which the development is located.

323 (4) (a) For each fiscal year that a public entity makes a retail facility incentive payment
324 described in Subsections (2)(a) through (c), the public entity shall submit a written report to the
325 office in accordance with Subsection [11-41-104\(1\)](#).

326 (b) For each fiscal year that a public entity makes a retail facility incentive payment
327 described in Subsections (2)(d) through ~~§~~ ~~→~~ [(f)] (g) ~~←~~ ~~§~~ , the public entity shall submit a
327a notification to the
328 office in accordance with Subsection [11-41-104\(2\)](#).

329 Section 4. Section **11-41-104** is enacted to read:

330 **11-41-104. Reporting and notification requirements -- Notice to state auditor.**

331 (1) (a) For a fiscal year beginning on or after July 1, 2022, a public entity that makes a
332 retail facility incentive payment described in Subsections [11-41-103\(2\)\(a\)](#) through (c) shall
333 submit a written report to the office on or before June 30 of the fiscal year in which the retail
334 facility incentive payment is made.

335 (b) The report under Subsection (1)(a) shall:

- 336 (i) provide a description of each retail facility incentive payment under Subsections
337 11-41-103(2)(a) through (c) that the public entity made during the fiscal year, including:
338 (A) the type of retail facility incentive payment;
339 (B) the date on which the retail facility incentive payment was made; and
340 (C) identification of the recipient of the retail facility incentive payment;
341 (ii) include any other information requested by the office; and
342 (iii) be in a form prescribed by the office.
343 (2) (a) For a fiscal year beginning on or after July 1, 2022, a public entity that makes a
344 retail facility incentive payment described in Subsections 11-41-103(2)(d) through ~~§~~→ [(ff)] (g) ←~~§~~
344a shall
345 submit a notification to the office on or before June 30 of the fiscal year in which the retail
346 facility incentive payment is made.
347 (b) The notification under Subsection (2)(a) shall:
348 (i) list each retail facility incentive payment under Subsections 11-41-103(2)(d)
349 through ~~§~~→ [(ff)] (g) ←~~§~~ that the public entity made during the fiscal year, including the date on
349a which the
350 retail facility incentive payment was made;
351 (ii) include any other information requested by the office; and
352 (iii) be in a form prescribed by the office.
353 (3) Upon the receipt of a report from a public entity under Subsection (1), the office
354 shall review the report to determine whether each retail facility incentive payment described in
355 the report is in compliance with Section 11-41-103.
356 (4) After reviewing a public entity's report under Subsection (3), the office shall send a
357 written notice to the public entity if the office determines there is a substantial likelihood that
358 the public entity made a retail facility incentive payment in violation of Section 11-41-103.
359 (5) The notice under Subsection (4) shall include:
360 (a) a statement that describes in reasonable detail how the office made a determination
361 of violation;
362 (b) an explanation of the public entity's right to appeal the determination of violation in
363 accordance with Subsection (6); and
364 (c) a statement that the office may send notice of the determination of violation to the
365 state auditor in accordance with Subsection (7) if:
366 (i) (A) the public entity does not appeal the determination of violation in accordance