

**Senator Curtis S. Bramble** proposes the following substitute bill:

**CLEAN AIR HEAVY EQUIPMENT TAX CREDIT**

2022 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Melissa G. Ballard**

Senate Sponsor: David P. Hinkins

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**LONG TITLE**

**General Description:**

This bill provides a tax credit for the purchase of certain low emissions heavy equipment.

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ provides a corporate and an individual nonrefundable tax credit for the purchase of certain low emissions heavy equipment;
- ▶ requires the director of the Division of Air Quality to provide an annual report regarding the tax credits;
- ▶ provides a sunset date for the tax credits and grant; and
- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides retrospective operation.

**Utah Code Sections Affected:**

AMENDS:



26 **19-2-107**, as last amended by Laws of Utah 2018, Chapter 281  
27 **59-7-618.1**, as enacted by Laws of Utah 2021, Chapter 371  
28 **59-10-1033.1**, as enacted by Laws of Utah 2021, Chapter 371  
29 **63I-1-219**, as last amended by Laws of Utah 2021, Chapter 69  
30 **63I-1-259**, as last amended by Laws of Utah 2021, Chapters 64 and 371

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31  
32 *Be it enacted by the Legislature of the state of Utah:*

33 Section 1. Section **19-2-107** is amended to read:

34 **19-2-107. Director -- Appointment -- Powers.**

35 (1) The executive director shall appoint the director. The director shall serve under the  
36 administrative direction of the executive director.

37 (2) (a) The director shall:

38 (i) prepare and develop comprehensive plans for the prevention, abatement, and control  
39 of air pollution in Utah;

40 (ii) advise, consult, and cooperate with other agencies of the state, the federal  
41 government, other states and interstate agencies, and affected groups, political subdivisions,  
42 and industries in furtherance of the purposes of this chapter;

43 (iii) review plans, specifications, or other data relative to air pollution control  
44 equipment or any part of the air pollution control equipment;

45 (iv) under the direction of the executive director, represent the state in all matters  
46 relating to interstate air pollution, including interstate compacts and similar agreements;

47 (v) secure necessary scientific, technical, administrative, and operational services,  
48 including laboratory facilities, by contract or otherwise;

49 (vi) encourage voluntary cooperation by persons and affected groups to achieve the  
50 purposes of this chapter;

51 (vii) encourage local units of government to handle air pollution within their respective  
52 jurisdictions on a cooperative basis and provide technical and consulting assistance to them;

53 (viii) determine by means of field studies and sampling the degree of air contamination  
54 and air pollution in all parts of the state;

55 (ix) monitor the effects of the emission of air pollutants from motor vehicles on the  
56 quality of the outdoor atmosphere in all parts of Utah and take appropriate responsive action;

57 (x) collect and disseminate information relating to air contamination and air pollution  
58 and conduct educational and training programs relating to air contamination and air pollution;

59 (xi) assess and collect noncompliance penalties as required in Section 120 of the  
60 federal Clean Air Act, 42 U.S.C. Section 7420;

61 (xii) comply with the requirements of federal air pollution laws;

62 (xiii) subject to the provisions of this chapter, enforce rules through the issuance of  
63 orders, including:

64 (A) prohibiting or abating discharges of wastes affecting ambient air;

65 (B) requiring the construction of new control facilities or any parts of new control  
66 facilities or the modification, extension, or alteration of existing control facilities or any parts  
67 of new control facilities; or

68 (C) adopting other remedial measures to prevent, control, or abate air pollution; ~~and~~

69 (xiv) as authorized by the board and subject to the provisions of this chapter, act as  
70 executive secretary of the board under the direction of the chairman of the board[-]; and

71 (xv) beginning in 2023, annually submit before October 1 a written report to the  
72 Revenue and Taxation Interim Committee regarding the tax credits available under Sections  
73 59-7-618.1 and 59-10-1033.1, including:

74 (A) the total value of the tax credit certificates the director issued during the preceding  
75 year;

76 (B) the best available control technology standard; and

77 (C) any legislative recommendations.

78 (b) The director may:

79 (i) employ full-time, temporary, part-time, and contract employees necessary to carry  
80 out this chapter;

81 (ii) subject to the provisions of this chapter, authorize an employee or representative of  
82 the department to enter at reasonable times and upon reasonable notice in or upon public or  
83 private property for the purposes of inspecting and investigating conditions and plant records  
84 concerning possible air pollution;

85 (iii) encourage, participate in, or conduct studies, investigations, research, and  
86 demonstrations relating to air pollution and its causes, effects, prevention, abatement, and  
87 control, as advisable and necessary for the discharge of duties assigned under this chapter,

88 including the establishment of inventories of pollution sources;

89 (iv) collect and disseminate information relating to air pollution and the prevention,  
90 control, and abatement of it;

91 (v) cooperate with studies and research relating to air pollution and its control,  
92 abatement, and prevention;

93 (vi) subject to Subsection (3), upon request, consult concerning the following with a  
94 person proposing to construct, install, or otherwise acquire an air pollutant source in Utah:

95 (A) the efficacy of proposed air pollution control equipment for the source; or

96 (B) the air pollution problem that may be related to the source;

97 (vii) accept, receive, and administer grants or other funds or gifts from public and  
98 private agencies, including the federal government, for the purpose of carrying out any of the  
99 functions of this chapter;

100 (viii) subject to Subsection 19-2-104(3)(b)(i), settle or compromise a civil action  
101 initiated by the division to compel compliance with this chapter or the rules made under this  
102 chapter; or

103 (ix) subject to the provisions of this chapter, exercise all incidental powers necessary to  
104 carry out the purposes of this chapter, including certification to state or federal authorities for  
105 tax purposes that air pollution control equipment has been certified in conformity with Title 19,  
106 Chapter 12, Pollution Control Act.

107 (3) A consultation described in Subsection (2)(b)(vi) does not relieve a person from the  
108 requirements of this chapter, the rules adopted under this chapter, or any other provision of  
109 law.

110 Section 2. Section **59-7-618.1** is amended to read:

111 **59-7-618.1. Clean air heavy equipment tax credit.**

112 (1) As used in this section:

113 (a) "Best available control technology standard" means an emissions limitation that:

114 (i) is based on the maximum degree of reduction that is achievable for each pollutant,  
115 taking into account energy, environmental, and economic impacts and other costs;

116 (ii) exceeds the most stringent applicable emissions standard adopted by the United  
117 States Environmental Protection Agency; and

118 (iii) is established annually by board rule made in accordance with Title 63G, Chapter

119 3, Utah Administrative Rulemaking Act.

120 ~~[(a)]~~ (b) "Board" means the Air Quality Board created under Title 19, Chapter 2, Air  
121 Conservation Act.

122 ~~[(b)]~~ (c) "Director" means the director of the Division of Air Quality appointed under  
123 Section 19-2-107.

124 ~~[(c) "Heavy duty vehicle" means a commercial category 7 or 8 vehicle, according to  
125 vehicle classifications established by the Federal Highway Administration.]~~

126 ~~[(d) "Natural gas" includes compressed natural gas and liquified natural gas.]~~

127 ~~[(e) "Qualified heavy duty vehicle" means a heavy duty vehicle that:]~~

128 ~~[(i) has never been titled or registered and has been driven less than 7,500 miles; and]~~

129 ~~[(ii) is fueled by natural gas, has a 100% electric drivetrain, or has a hydrogen-electric  
130 drivetrain.]~~

131 (d) (i) "Heavy equipment" means:

132 (A) self-propelled, self-powered, or pull-type equipment or machinery used primarily  
133 for commercial or industrial purposes; or

134 (B) an engine used for equipment or machinery described in Subsection (1)(d)(i)(A).

135 (ii) "Heavy equipment" does not include a category 1 or 2 vehicle, as categorized  
136 according to the vehicle classifications established by the Federal Highway Administration.

137 (e) "Qualified heavy equipment" means heavy equipment that satisfies the best  
138 available control technology standard.

139 (f) "Qualified purchase" means the purchase of ~~[a qualified heavy duty vehicle.]~~  
140 qualified heavy equipment that:

141 (i) has never been titled or registered; or

142 (ii) if the heavy equipment is not required to be titled or registered, was not previously  
143 sold to another end user.

144 (g) "Qualified taxpayer" means a taxpayer that:

145 ~~[(i) purchases a qualified heavy duty vehicle; and]~~

146 (i) makes a qualified purchase; and

147 (ii) receives a tax credit certificate from the director.

148 ~~[(h) "Small fleet" means 40 or fewer heavy duty vehicles registered in the state and  
149 owned by a single taxpayer.]~~

150            ~~[(i)] (h) "Tax credit certificate" means a certificate issued by the director certifying that~~  
151            ~~a taxpayer is entitled to a tax credit as provided in this section and stating the amount of the tax~~  
152            ~~credit.~~

153            ~~[(2) A qualified taxpayer may claim a nonrefundable tax credit against tax otherwise~~  
154            ~~due under this chapter or Chapter 8, Gross Receipts Tax on Certain Corporations Not Required~~  
155            ~~to Pay Corporate Franchise or Income Tax Act:]~~

156            ~~[(a) in an amount equal to:]~~

157            ~~[(i) \$15,000, if the qualified purchase occurs during calendar year 2021;]~~

158            ~~[(ii) \$13,500, if the qualified purchase occurs during calendar year 2022;]~~

159            ~~[(iii) \$12,000, if the qualified purchase occurs during calendar year 2023;]~~

160            ~~[(iv) \$10,500, if the qualified purchase occurs during calendar year 2024;]~~

161            ~~[(v) \$9,000, if the qualified purchase occurs during calendar year 2025;]~~

162            ~~[(vi) \$7,500, if the qualified purchase occurs during calendar year 2026;]~~

163            ~~[(vii) \$6,000, if the qualified purchase occurs during calendar year 2027;]~~

164            ~~[(viii) \$4,500, if the qualified purchase occurs during calendar year 2028;]~~

165            ~~[(ix) \$3,000, if the qualified purchase occurs during calendar year 2029; and]~~

166            ~~[(x) \$1,500, if the qualified purchase occurs during calendar year 2030; and]~~

167            ~~[(b) if the qualified taxpayer certifies under oath that over 50% of the miles that the~~  
168            ~~heavy duty vehicle that is the subject of the qualified purchase will travel annually will be~~  
169            ~~within the state.]~~

170            ~~[(3) (a) Except as provided in Subsection (3)(b), a taxpayer may not submit an~~  
171            ~~application for, and the director may not issue to the taxpayer, a tax credit certificate under this~~  
172            ~~section in any taxable year for a qualified purchase if the director has already issued tax credit~~  
173            ~~certificates to the taxpayer for 10 qualified purchases in the same taxable year.]~~

174            ~~[(b) If, by May 1 of any year, more than 30% of the aggregate annual total amount of~~  
175            ~~tax credits under Subsection (5) has not been claimed, a taxpayer may submit an application~~  
176            ~~for, and the director may issue to the taxpayer, one or more tax credit certificates for up to eight~~  
177            ~~additional qualified purchases, even if the director has already issued to that taxpayer tax credit~~  
178            ~~certificates for the maximum number of qualified purchases allowed under Subsection (3)(a).]~~

179            ~~[(4) (a) Subject to Subsection (4)(b), the director shall reserve 25% of all tax credits~~  
180            ~~available under this section for qualified taxpayers with a small fleet.]~~

181 ~~[(b) Subsection (4)(a) does not prevent a taxpayer from submitting an application for,~~  
182 ~~or the director from issuing, a tax credit certificate if, before October 1, qualified taxpayers~~  
183 ~~with a small fleet have not reserved under Subsection (5)(b) tax credits for the full amount~~  
184 ~~reserved under Subsection (4)(a).]~~

185 ~~[(5) (a) The aggregate annual total amount of tax credits represented by tax credit~~  
186 ~~certificates that the director issues under this section and Section [59-10-1033.1](#) may not exceed~~  
187 ~~\$500,000.]~~

188 ~~[(b) The board shall, in accordance with Title 63G, Chapter 3, Utah Administrative~~  
189 ~~Rulemaking Act, make rules to establish a process under which a taxpayer may reserve a~~  
190 ~~potential tax credit under this section for a limited time to allow the taxpayer to make a~~  
191 ~~qualified purchase with the assurance that the aggregate limit under Subsection (5)(a) will not~~  
192 ~~be met before the taxpayer is able to submit an application for a tax credit certificate.]~~

193 (2) For a taxable year beginning on or after January 1, 2022, and before January 1,  
194 2031, a qualified taxpayer may claim a nonrefundable tax credit against tax otherwise due  
195 under this chapter or Chapter 8, Gross Receipts Tax on Certain Corporations Not Required to  
196 Pay Corporate Franchise or Income Tax Act:

197 (a) in an amount equal to 20% of the purchase price of a qualified purchase; and

198 (b) if the qualified taxpayer certifies under oath that:

199 (i) the qualified heavy equipment will be used in the state; or

200 (ii) if the qualified equipment is a motor vehicle as defined in Section [41-1a-102](#), over  
201 50% of the miles that the qualified heavy equipment will travel annually will be within the  
202 state.

203 (3) The aggregate annual total amount of tax credits represented by tax credit  
204 certificates that the director issues under this section and Section [59-10-1033.1](#) may not exceed  
205 \$500,000.

206 ~~[(6)] (4) (a) (i) A taxpayer wishing to claim a tax credit under this section shall, using~~  
207 ~~forms the board requires by rule:~~

208 (A) submit to the director an application for a tax credit;

209 (B) provide the director proof of a qualified purchase, including the purchase price; and

210 (C) submit to the director the certification under oath required under Subsection (2)(b).

211 (ii) Upon receiving the application, proof, and certification required under Subsection

212 [(6)] (4)(a)(i), the director shall provide the taxpayer a written statement from the director  
213 acknowledging receipt of the proof.

214 (b) If the director determines that a taxpayer qualifies for a tax credit under this section,  
215 the director shall:

216 (i) determine the amount of tax credit the taxpayer is allowed under this section; and

217 (ii) provide the taxpayer with a written tax credit certificate:

218 (A) stating that the taxpayer has qualified for a tax credit; and

219 (B) showing the amount of tax credit for which the taxpayer has qualified under this  
220 section.

221 (c) A qualified taxpayer shall retain the tax credit certificate.

222 (d) The director shall at least annually submit to the commission a list of all qualified  
223 taxpayers to which the director has issued a tax credit certificate and the amount of each tax  
224 credit represented by the tax credit certificates.

225 [(7)] (5) The tax credit under this section is allowed only:

226 (a) against a tax owed under this chapter or Chapter 8, Gross Receipts Tax on Certain  
227 Corporations Not Required to Pay Corporate Franchise or Income Tax Act, in the taxable year  
228 by the qualified taxpayer;

229 (b) for the taxable year in which the qualified purchase occurs; and

230 (c) [~~once per vehicle~~] once per piece of heavy equipment.

231 [(8)] (6) A qualified taxpayer may not assign a tax credit or a tax credit certificate  
232 under this section to another person.

233 [(9)] (7) If the qualified taxpayer receives a tax credit certificate under this section that  
234 allows a tax credit in an amount that exceeds the qualified taxpayer's tax liability under this  
235 chapter or Chapter 8, Gross Receipts Tax on Certain Corporations Not Required to Pay  
236 Corporate Franchise or Income Tax Act, for a taxable year, the qualified taxpayer may carry  
237 forward the amount of the tax credit that exceeds the tax liability for a period that does not  
238 exceed the next five taxable years.

239 Section 3. Section **59-10-1033.1** is amended to read:

240 **59-10-1033.1. Clean air heavy equipment tax credit.**

241 (1) As used in this section:

242 (a) "Best available control technology standard" means an emissions limitation that:



243 (i) is based on the maximum degree of reduction that is achievable for each pollutant,  
244 taking into account energy, environmental, and economic impacts and other costs;

245 (ii) exceeds the most stringent applicable emissions standard adopted by the United  
246 States Environmental Protection Agency; and

247 (iii) is established annually by board rule made in accordance with Title 63G, Chapter  
248 3, Utah Administrative Rulemaking Act.

249 ~~[(a)]~~ (b) "Board" means the Air Quality Board created under Title 19, Chapter 2, Air  
250 Conservation Act.

251 ~~[(b)]~~ (c) "Director" means the director of the Division of Air Quality appointed under  
252 Section 19-2-107.

253 ~~[(c) "Heavy duty vehicle" means a commercial category 7 or 8 vehicle, according to~~  
254 ~~vehicle classifications established by the Federal Highway Administration.]~~

255 ~~[(d) "Natural gas" includes compressed natural gas and liquified natural gas.]~~

256 ~~[(e) "Qualified heavy duty vehicle" means a heavy duty vehicle that:]~~

257 ~~[(i) has never been titled or registered and has been driven less than 7,500 miles; and]~~

258 ~~[(ii) is fueled by natural gas, has a 100% electric drivetrain, or has a hydrogen-electric~~  
259 ~~drivetrain.]~~

260 (d) (i) "Heavy equipment" means:

261 (A) self-propelled, self-powered, or pull-type equipment or machinery used primarily  
262 for commercial or industrial purposes; or

263 (B) an engine used for equipment or machinery described in Subsection (1)(d)(i)(A).

264 (ii) "Heavy equipment" does not include a category 1 or 2 vehicle, as categorized  
265 according to the vehicle classifications established by the Federal Highway Administration.

266 (e) "Qualified heavy equipment" means heavy equipment that satisfies the best  
267 available control technology standard.

268 (f) "Qualified purchase" means the purchase of ~~[a qualified heavy duty vehicle.]~~

269 qualified heavy equipment that:

270 (i) has never been titled or registered; or

271 (ii) if the heavy equipment is not required to be titled or registered, was not previously  
272 sold to another end user.

273 (g) "Qualified taxpayer" means a claimant, estate, or trust that:

274 ~~[(i) purchases a qualified heavy duty vehicle; and]~~

275 ~~(i) makes a qualified purchase; and~~

276 ~~(ii) receives a tax credit certificate from the director.~~

277 ~~[(h) "Small fleet" means 40 or fewer heavy duty vehicles registered in the state and~~  
278 ~~owned by a single claimant, estate, or trust.]~~

279 ~~[(†) (h) "Tax credit certificate" means a certificate issued by the director certifying that~~  
280 ~~a claimant, estate, or trust is entitled to a tax credit as provided in this section and stating the~~  
281 ~~amount of the tax credit.~~

282 ~~[(2) A qualified taxpayer may claim a nonrefundable tax credit against tax otherwise~~  
283 ~~due under this chapter:]~~

284 ~~[(a) in an amount equal to:]~~

285 ~~[(i) \$15,000, if the qualified purchase occurs during calendar year 2021;]~~

286 ~~[(ii) \$13,500, if the qualified purchase occurs during calendar year 2022;]~~

287 ~~[(iii) \$12,000, if the qualified purchase occurs during calendar year 2023;]~~

288 ~~[(iv) \$10,500, if the qualified purchase occurs during calendar year 2024;]~~

289 ~~[(v) \$9,000, if the qualified purchase occurs during calendar year 2025;]~~

290 ~~[(vi) \$7,500, if the qualified purchase occurs during calendar year 2026;]~~

291 ~~[(vii) \$6,000, if the qualified purchase occurs during calendar year 2027;]~~

292 ~~[(viii) \$4,500, if the qualified purchase occurs during calendar year 2028;]~~

293 ~~[(ix) \$3,000, if the qualified purchase occurs during calendar year 2029; and]~~

294 ~~[(x) \$1,500, if the qualified purchase occurs during calendar year 2030; and]~~

295 ~~[(b) if the qualified taxpayer certifies under oath that over 50% of the miles that the~~  
296 ~~heavy duty vehicle that is the subject of the qualified purchase will travel annually will be~~  
297 ~~within the state.]~~

298 ~~[(3) (a) Except as provided in Subsection (3)(b), a claimant, estate, or trust may not~~  
299 ~~submit an application for, and the director may not issue to the claimant, estate, or trust, a tax~~  
300 ~~credit certificate under this section in any taxable year for a qualified purchase if the director~~  
301 ~~has already issued tax credit certificates to the claimant, estate, or trust for 10 qualified~~  
302 ~~purchases in the same taxable year.]~~

303 ~~[(b) If, by May 1 of any year, more than 30% of the aggregate annual total amount of~~  
304 ~~tax credits under Subsection (5) has not been claimed, a claimant, estate, or trust may submit~~

305 an application for, and the director may issue to the claimant, estate, or trust, one or more tax  
306 credit certificates for up to eight additional qualified purchases, even if the director has already  
307 issued to that claimant, estate, or trust tax credit certificates for the maximum number of  
308 qualified purchases allowed under Subsection (3)(a).]

309 ~~[(4) (a) Subject to Subsection (4)(b), the director shall reserve 25% of all tax credits~~  
310 ~~available under this section for qualified taxpayers with a small fleet.]~~

311 ~~[(b) Subsection (4)(a) does not prevent a claimant, estate, or trust from submitting an~~  
312 ~~application for, or the director from issuing, a tax credit certificate if, before October 1,~~  
313 ~~qualified taxpayers with a small fleet have not reserved under Subsection (5)(b) tax credits for~~  
314 ~~the full amount reserved under Subsection (4)(a).]~~

315 ~~[(5) (a) The aggregate annual total amount of tax credits represented by tax credit~~  
316 ~~certificates that the director issues under this section and Section [59-7-618.1](#) may not exceed~~  
317 ~~\$500,000.]~~

318 ~~[(b) The board shall, in accordance with Title 63G, Chapter 3, Utah Administrative~~  
319 ~~Rulemaking Act, make rules to establish a process under which a claimant, estate, or trust may~~  
320 ~~reserve a potential tax credit under this section for a limited time to allow the claimant, estate,~~  
321 ~~or trust to make a qualified purchase with the assurance that the aggregate limit under~~  
322 ~~Subsection (5)(a) will not be met before the claimant, estate, or trust is able to submit an~~  
323 ~~application for a tax credit certificate.]~~

324 (2) For a taxable year beginning on or after January 1, 2022, and before January 1,  
325 2031, a qualified taxpayer may claim a nonrefundable tax credit against tax otherwise due  
326 under this chapter:

327 (a) in an amount equal to 20% of the purchase price of a qualified purchase; and

328 (b) if the qualified taxpayer certifies under oath that:

329 (i) the qualified heavy equipment will be used in the state; or

330 (ii) if the qualified equipment is a motor vehicle as defined in Section [41-1a-102](#), over  
331 50% of the miles that the qualified heavy equipment will travel annually will be within the  
332 state.

333 (3) The aggregate annual total amount of tax credits represented by tax credit  
334 certificates that the director issues under this section and Section [59-10-1033.1](#) may not exceed  
335 \$500,000.

336            [(6)] (4) (a) (i) A claimant, estate, or trust wishing to claim a tax credit under this  
337 section shall, using forms the board requires by rule:

338            (A) submit to the director an application for a tax credit;

339            (B) provide the director proof of a qualified purchase, including the purchase price; and

340            (C) submit to the director the certification under oath required under Subsection (2)(b).

341            (ii) Upon receiving the application, proof, and certification required under Subsection  
342 [(6)] (4)(a)(i), the director shall provide the claimant, estate, or trust a written statement from  
343 the director acknowledging receipt of the proof.

344            (b) If the director determines that a claimant, estate, or trust qualifies for a tax credit  
345 under this section, the director shall:

346            (i) determine the amount of tax credit the claimant, estate, or trust is allowed under this  
347 section; and

348            (ii) provide the claimant, estate, or trust with a written tax credit certificate:

349            (A) stating that the claimant, estate, or trust has qualified for a tax credit; and

350            (B) showing the amount of tax credit for which the claimant, estate, or trust has  
351 qualified under this section.

352            (c) A qualified taxpayer shall retain the tax credit certificate.

353            (d) The director shall at least annually submit to the commission a list of all qualified  
354 taxpayers to which the director has issued a tax credit certificate and the amount of each tax  
355 credit represented by the tax credit certificates.

356            [(7)] (5) The tax credit under this section is allowed only:

357            (a) against a tax owed under this chapter in the taxable year by the qualified taxpayer;

358            (b) for the taxable year in which the qualified purchase occurs; and

359            (c) [~~once per vehicle~~] once per piece of heavy equipment.

360            [(8)] (6) A qualified taxpayer may not assign a tax credit or a tax credit certificate  
361 under this section to another person.

362            [(9)] (7) If the qualified taxpayer receives a tax credit certificate under this section that  
363 allows a tax credit in an amount that exceeds the qualified taxpayer's tax liability under this  
364 chapter for a taxable year, the qualified taxpayer may carry forward the amount of the tax credit  
365 that exceeds the tax liability for a period that does not exceed the next five taxable years.

366            Section 4. Section **63I-1-219** is amended to read:

367 **63I-1-219. Repeal dates, Title 19.**

368 (1) Title 19, Chapter 2, Air Conservation Act, is repealed July 1, 2029.

369 (2) Subsection 19-2-107(2)(a)(xv), which describes an annual report to the Revenue  
370 and Taxation Interim Committee, is repealed January 1, 2031.371 [~~2~~] (3) Section 19-2a-102 is repealed July 1, 2026.372 [~~3~~] (4) Section 19-2a-104 is repealed July 1, 2022.373 [~~4~~] (5) Title 19, Chapter 4, Safe Drinking Water Act, is repealed July 1, 2024.374 [~~5~~] (6) Title 19, Chapter 5, Water Quality Act, is repealed July 1, 2029.375 [~~6~~] (7) Title 19, Chapter 6, Part 1, Solid and Hazardous Waste Act, is repealed July 1,  
376 2029.377 [~~7~~] (8) Title 19, Chapter 6, Part 3, Hazardous Substances Mitigation Act, is repealed  
378 July 1, 2030.379 [~~8~~] (9) Title 19, Chapter 6, Part 4, Underground Storage Tank Act, is repealed July 1,  
380 2028.381 [~~9~~] (10) Title 19, Chapter 6, Part 6, Lead Acid Battery Disposal, is repealed July 1,  
382 2026.383 [~~10~~] (11) Title 19, Chapter 6, Part 7, Used Oil Management Act, is repealed July 1,  
384 2029.385 [~~11~~] (12) Title 19, Chapter 6, Part 8, Waste Tire Recycling Act, is repealed July 1,  
386 2030.387 [~~12~~] (13) Title 19, Chapter 6, Part 10, Mercury Switch Removal Act, is repealed July  
388 1, 2027.389 Section 5. Section **63I-1-259** is amended to read:390 **63I-1-259. Repeal dates, Title 59.**391 (1) Section 59-1-213.1 is repealed on May 9, 2024.392 (2) Section 59-1-213.2 is repealed on May 9, 2024.393 (3) Subsection 59-1-405(1)(g) is repealed on May 9, 2024.394 (4) Subsection 59-1-405(2)(b) is repealed on May 9, 2024.395 (5) Section 59-7-618.1 is repealed July 1, [~~2029~~] 2031.396 (6) Section 59-9-102.5 is repealed December 31, 2030.397 (7) Section 59-10-1033.1 is repealed July 1, [~~2029~~] 2031.

398 (8) Title 59, Chapter 28, State Transient Room Tax Act, is repealed on January 1,  
399 2023.

400 Section 6. **Retrospective operation.**

401 This bill has retrospective operation for a taxable year beginning on or after January 1,  
402 2022.