

## SB0025S01 compared with SB0025

~~{deleted text}~~ shows text that was in SB0025 but was deleted in SB0025S01.

inserted text shows text that was not in SB0025 but was inserted into SB0025S01.

**DISCLAIMER:** This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

Senator Lincoln Fillmore proposes the following substitute bill:

### PROPERTY TAX DEFERRAL AMENDMENTS

2022 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Lincoln Fillmore**

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

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#### LONG TITLE

~~{Committee Note:~~

~~\_\_\_\_\_The Revenue and Taxation Interim Committee recommended this bill.~~

~~\_\_\_\_\_Legislative Vote: 13 voting for 0 voting against \_\_\_\_\_6 absent~~

~~{General Description:~~

This bill modifies the deferral provisions of the Property Tax Act.

#### Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ addresses property tax deferral for certain owners of a single-family residence;
- ▶ modifies the interest rate that applies to deferred property taxes;
- ▶ clarifies the required contents of an application for a deferral;
- ▶ ~~{creates}~~ directs the ~~{Property}~~ State Tax ~~{Deferral Restricted Account~~

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~~(account)}~~ Commission to reimburse a requesting county for the amount of any property taxes that the county defers during a specified time period;

- ▶ addresses repayment of any money a county receives ~~{ from the account}~~; and
- ▶ makes technical and conforming changes.

### Money Appropriated in this Bill:

This bill appropriates in fiscal year 2022:

~~{~~ ~~→~~ ~~to the General Fund Restricted -- Property Tax Deferral Restricted Account, as a one-time appropriation:~~

~~—~~ ~~•~~ ~~from the General Fund, \$10,000,000, and~~

~~}~~ ▶ to the Utah State Tax Commission -- Tax Administration -- Property Tax Deferral, as a one-time appropriation:

- from the General Fund ~~{Restricted -- Property Tax Deferral Restricted Account,~~ \$10,000,000.

### Other Special Clauses:

This bill provides retrospective operation.

### Utah Code Sections Affected:

AMENDS:

**59-2-1801**, as enacted by Laws of Utah 2019, Chapter 453

**59-2-1802**, as enacted by Laws of Utah 2019, Chapter 453

**59-2-1804**, as enacted by Laws of Utah 2019, Chapter 453

**63I-2-263**, as last amended by Laws of Utah 2021, First Special Session, Chapter 4

**63J-1-602**, ~~{1}~~2, as last amended by Laws of Utah 2021, Chapters ~~{280}~~179, ~~{382}~~344, 412, ~~{401}~~421, and ~~{438}~~424

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

Section 1. Section **59-2-1801** is amended to read:

#### **59-2-1801. Definitions.**

As used in this part:

- (1) "Abatement" means a tax abatement described in Section 59-2-1803.
- (2) "Deferral" means a tax deferral described in Section 59-2-1802.
- (3) "Eligible owner" means an owner of an attached or a detached single-family

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residence:

(a) who is 75 years old or older on or before December 31 of the year in which the individual applies for a deferral under this part;

(b) whose household income does not exceed 200% of the maximum household income certified to a homeowner's credit described in Section 59-2-1208; and

(c) whose household liquid resources do not exceed 20 times the amount of property taxes levied on the owner's residence for the preceding calendar year.

(4) "Household" means the same as that term is defined in Section 59-2-1202.

(5) "Household income" means the same as that term is defined in Section 59-2-1202.

(6) "Household liquid resources" means the following resources that are not included in an individual's household income and held by one or more members of the individual's household:

(a) cash on hand;

(b) money in a checking or savings account;

(c) savings certificates;

(d) stocks or bonds; and

(e) lump sum payments.

~~(3)~~ (7) "Indigent individual" is a poor individual as described in Utah Constitution, Article XIII, Section 3, Subsection (4), who:

(a) (i) is at least 65 years old; or

(ii) is less than 65 years old and:

(A) the county finds that extreme hardship would prevail on the individual if the county does not defer or abate the individual's taxes; or

(B) the individual has a disability;

(b) has a total household income, as defined in Section 59-2-1202, of less than the maximum household income certified to a homeowner's credit described in ~~[Subsection 59-2-1208(1)]~~ Section 59-2-1208;

(c) resides for at least 10 months of the year in the residence that would be subject to the requested abatement or deferral; and

(d) cannot pay the tax assessed on the individual's residence when the tax becomes due.

~~(4)~~ (8) "Property taxes due" means the taxes due on an indigent individual's property:

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(a) for which a county granted an abatement under Section 59-2-1803; and

(b) for the calendar year for which the county grants the abatement.

~~[(5)]~~ (9) "Property taxes paid" means an amount equal to the sum of:

(a) the amount of property taxes the indigent individual paid for the taxable year for which the indigent individual applied for the abatement; and

(b) the amount of the abatement the county grants under Section 59-2-1803.

~~[(6)]~~ (10) "Relative" means a spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or a spouse of any of these individuals.

~~[(7)]~~ (11) "Residence" means real property where an individual resides, including:

(a) a mobile home, as defined in Section 41-1a-102; or

(b) a manufactured home, as defined in Section 41-1a-102.

Section 2. Section **59-2-1802** is amended to read:

### **59-2-1802. Tax deferral.**

(1) (a) In accordance with this part and after giving notice to the taxpayer, a county may defer a tax on residential property [~~after giving notice to the taxpayer~~], allowing the taxpayer to pay the tax at a later date.

(b) In determining a deferral, a county shall consider an asset transferred to a relative by an applicant for deferral, if the transfer took place during the three years prior to the day on which the applicant applied for deferral.

(2) A county may grant a deferral described in Subsection (1) at any time:

(a) after the holder of each mortgage or trust deed outstanding on the property gives written approval of the application; and

(b) if the applicant is not the owner of income-producing assets that could be liquidated to pay the tax.

(3) In accordance with this part, if the conditions described in Subsection (4) are satisfied, a county:

(a) on or after January 1, 2022, may defer a tax on an attached single-family residence or a detached single-family residence; or

(b) on or after January 1, 2025, shall defer a tax on an attached single-family residence or a detached single-family residence.

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(4) The conditions described in Subsection (3) are as follows:

(a) the owner of the single-family residence is:

(i) an eligible owner; or

(ii) a trust described in Section 59-2-1805 for which the grantor is an eligible owner;

(b) the single-family residence was the eligible owner's primary residence as of January 1 of the year for which the eligible owner applies for a deferral;

(c) (i) subject to Subsection (5), the value of the single-family residence for the year for which the eligible owner applies for a deferral is no greater than 100% of the median property value of attached and detached single-family residences within the county; or

(ii) the eligible owner has owned the single-family residence for a continuous 20 year period as of January 1 of the year for which the eligible owner applies for a deferral; and

(d) the holder of each mortgage or trust deed outstanding on the single-family residence gives written approval of the deferral.

(5) The values described in Subsection (4)(c) are based on the county assessment roll for the county in which the single-family residence is located.

(6) For purposes of Subsection (4)(c)(ii), if a single-family residence is transferred between an eligible owner and a trust described in Section 59-2-1805, ownership is considered continuous if the eligible owner is the grantor of the trust.

~~[(3)] (7) Taxes deferred by the county accumulate with interest as a lien against the residential property, as described in Subsection ~~[(4)]~~ (8), until the owner sells or otherwise disposes of the residential property.~~

~~[(4)] (8) Deferred taxes under this section:~~

~~[(a) bear interest at an interest rate equal to the lesser of:]~~

~~[(i) 6%; or]~~

~~[(ii) the federal funds rate target:]~~

~~[(A) established by the Federal Open Markets Committee; and]~~

~~[(B) that exists on the January 1 immediately preceding the day on which the taxes are deferred; and]~~

(a) bear interest at an interest rate equal to 50% of the rate described in Subsections 59-2-1331(2)(c) and (d); and

(b) have the same status as a lien as described in Sections 59-2-1301 and 59-2-1325.

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~~[(5)] (9)~~ If the owner of residential property that is granted deferral under this section is an indigent individual, during the period of deferral the county may not subject the residential property to a tax sale.

~~{ (10) (a) There is created a restricted account within the General Fund known as the Property Tax Deferral Restricted Account.~~

~~— (b) The account shall consist of:~~

~~— (i) appropriations from the Legislature; and~~

~~— (ii) interest earned on money in the account.~~

~~† (c) 10) (i) a~~ Upon written application from a county in a form prescribed by the commission, the commission shall ~~{ use money in the account to }~~ reimburse the county for the amount of any tax that the county defers in accordance with Subsections (3) through (6).

~~(ii) b~~ The commission may not reimburse a county for:

~~(A) i~~ an amount of a tax before the county grants the eligible owner a deferral of the tax; or

~~(B) ii~~ a tax assessed after December 31, 2026.

~~(d) 11~~ A county that receives money ~~{ from the account }~~ in accordance with this section for a deferred tax shall:

(a) distribute the money to the taxing entities in the same proportion the county would have distributed the revenue from the deferred tax ~~{.}; and~~

~~{ c } b~~ ~~{ The commission may use money in the account to cover the costs of administering the provisions of this subsection.~~

~~— (f) At the end of fiscal year 2027, the Division of Finance shall transfer any money in the account to the General Fund.~~

~~— (11) (a) A county that receives money from the Property Tax Deferral Restricted Account for a deferred tax shall }~~ repay the money:

(i) in an amount equal to the amount necessary to satisfy the lien described in Subsection (7) as of the earlier of:

(A) the day on which the county repays the money; or

(B) the day on which the lien described in Subsection (7) is satisfied; and

(ii) no later than June 30 of the calendar year immediately following the calendar year in which the lien described in Subsection (7) is satisfied.

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(12) If a county fails to timely repay money in accordance with Subsection (11), the commission may withhold money from a distribution to the county under Section 59-12-205 to satisfy the delinquent amount.

(~~13~~) The ~~Division of Finance~~ commission shall deposit money received under this subsection into the General Fund.

Section 3. Section **59-2-1804** is amended to read:

### **59-2-1804. Application for tax deferral or tax abatement.**

(1) (a) Except as provided in Subsection (1)(b), an applicant for deferral or abatement for the current tax year shall annually file an application on or before September 1 with the county in which the applicant's property is located.

(b) If a county finds good cause exists, the county may extend until December 31 the deadline described in Subsection (1)(a).

(c) An indigent individual may apply and potentially qualify for deferral, abatement, or both.

(2) (a) An applicant shall include in an application a signed statement that describes the eligibility of the applicant for deferral or abatement.

(b) For an application for a deferral under Subsection 59-2-1802(3), the requirements described in Subsection (2)(a) include:

(i) proof that the applicant resides at the single-family residence for which the applicant seeks the deferral;

(ii) proof of age; and

(iii) proof of household income.

(3) Both spouses shall sign an application if the application seeks a deferral or abatement on a residence:

(a) in which both spouses reside; and

(b) that the spouses own as joint tenants.

(4) If an applicant is dissatisfied with a county's decision on the applicant's application for deferral or abatement, the applicant may appeal the decision to the commission in accordance with Section 59-2-1006.

(5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules to implement this section.

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Section 4. Section **63I-2-263** is amended to read:

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

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

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

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

(4) Section 63G-1-502 is repealed July 1, 2022.

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

(a) Section 63G-1-801;

(b) Section 63G-1-802;

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

(d) Section 63G-1-804.

(6) Section 63H-7a-303 is repealed July 1, 2024.

~~{ (7) Subsection 63J-1-602.1(79), which lists the Property Tax Deferral Restricted Account, is repealed July 1, 2027. }~~

~~{ (7) }~~ ~~{ (8) }~~ Subsection 63J-1-206(3)(c), relating to coronavirus, is repealed July 1, 2021.

~~{ (8) Subsection 63J-1-602.2(42), which lists appropriations to the State Tax Commission for property tax deferral reimbursements, is repealed July 1, 2027. }~~

~~{ (9) }~~ (9) Sections 63M-7-213 and 63M-7-213.5 are repealed on January 1, 2023.

~~{ (9) }~~ (10) Section 63M-7-217 is repealed on July 1, 2022.

~~{ (10) }~~ (11) Title 63N, Chapter 13, Part 3, Facilitating Public-private Partnerships Act, is repealed January 1, 2024.

~~{ (11) }~~ (12) Title 63N, Chapter 15, COVID-19 Economic Recovery Programs, is repealed December 31, 2021.

Section 5. Section **63J-1-602.1** is amended to read:

**63J-1-602.1. List of nonlapsing appropriations ~~{from accounts and funds}~~ to programs.**

Appropriations made ~~{from}~~ to the following ~~{accounts or funds}~~ programs are



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nonlapsing:

~~(1) The {Utah Intracurricular Student Organization Support for Agricultural Education and Leadership Restricted Account created in Section 4-42-102.~~

~~—— (2) The Native American Repatriation Restricted Account}~~ Legislature and the Legislature's committees.

(2) The State Board of Education, including all appropriations to agencies, line items, and programs under the jurisdiction of the State Board of Education, in accordance with Section 53F-9-103.

(3) The Percent-for-Art Program created in Section ~~{9-9-407.~~

~~—— (3) The Martin Luther King, Jr. Civil Rights Support Restricted Account created in Section 9-18-102.~~

~~—— (4) The National Professional Men's Soccer Team Support of Building Communities Restricted Account created in Section 9-19-102.~~

~~—— (5) Funds collected for directing and administering the C-PACE district}~~ 9-6-404.

(4) The LeRay McAllister Critical Land Conservation Program created in Section ~~{11-42a-106}~~ 11-38-301.

~~(6) Money received by the Utah Inland Port Authority, as provided in Section 11-58-105.~~

~~—— (7) The "Latino Community Support Restricted Account" created in Section 13-1-16.~~

~~—— (8) The Clean Air Support Restricted Account created in Section 19-1-109.~~

~~—— (9) The Division of Air Quality Oil, Gas, and Mining Restricted Account}~~ 5)

Dedicated credits accrued to the Utah Marriage Commission as provided under Subsection 17-16-21(2)(d)(ii).

(6) The Trip Reduction Program created in Section ~~{19-2a-106}~~ 19-2a-104.

~~(10}~~ 7) The Division of ~~{Water Quality Oil, Gas, and Mining Restricted Account~~ created in Section 19-5-126.

~~—— (11) The "Support for State-Owned Shooting Ranges Restricted Account" created in Section 23-14-13.5.~~

~~—— (12) Award money under the State Asset Forfeiture Grant Program, as provided under Section 24-4-117.~~

~~—— (13) Funds collected from the program fund for local health department expenses~~

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~~incurred in responding to a local health emergency under Section 26-1-38.~~

~~—— (14) The Children with Cancer Support Restricted Account created in Section 26-21a-304.~~

~~—— (15) State funds for matching federal funds in the Children's Health Insurance Program}~~Wildlife Resources for the appraisal and purchase of lands under the Pelican Management Act, as provided in Section ~~{26-40-108}~~23-21a-6.

~~(16) The Children with Heart Disease Support Restricted Account}~~8) The [emergency medical services grant program] Emergency Medical Services Grant Program in Section 26-8a-207.

(9) The primary care grant program created in Section 26-10b-102.

(10) Sanctions collected as dedicated credits from Medicaid [provider] providers under Subsection 26-18-3(7).

(11) The Utah Health Care Workforce Financial Assistance Program created in Section 26-46-102.

(12) The Rural Physician Loan Repayment Program created in Section 26-46a-103.

(13) The Opiate Overdose Outreach Pilot Program created in Section ~~{26-58-102}~~.

~~—— (17) The Nurse Home Visiting Restricted Account created in Section 26-63-601.~~

~~—— (18) The Technology Development Restricted Account created in Section 31A-3-104.~~

~~—— (19) The Criminal Background Check Restricted Account created in Section 31A-3-105.~~

~~—— (20) The Captive Insurance Restricted Account created in Section 31A-3-304, except to the extent that Section 31A-3-304 makes the money received under that section free revenue.~~

~~—— (21) The Title Licensee Enforcement Restricted Account created in Section 31A-23a-415.~~

~~—— (22) The Health Insurance Actuarial Review Restricted Account created in Section 31A-30-115.~~

~~—— (23) The Insurance Fraud Investigation Restricted Account created in Section 31A-31-108.~~

~~—— (24) The Underage Drinking Prevention Media and Education Campaign Restricted Account created in Section 32B-2-306.~~

~~—— (25) The School Readiness Restricted Account created in Section 35A-15-203.~~

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~~————(26) Money received by the Utah State Office of Rehabilitation for the sale of certain products or services}~~ 26-55-107.

(14) Funds that the Department of Alcoholic Beverage Control retains in accordance with Subsection 32B-2-301(9)(a) or (b).

(15) The General Assistance program administered by the Department of Workforce Services, as provided in Section ~~{35A-13-202}~~ 35A-3-401.

~~(27) The Oil and Gas Administrative Penalties Account created in Section 40-6-11.~~

~~————(28) The Oil and Gas Conservation Account created in Section 40-6-14.5.~~

~~————(29) The Division of Oil, Gas, and Mining Restricted account created in Section 40-6-23.~~

~~————(30) The Electronic Payment Fee Restricted Account created by Section 41-1a-121 to the Motor Vehicle Division.~~

~~————(31) The Motor Vehicle Enforcement Division Temporary Permit Restricted Account created by Section 41-3-110 to the }~~ (16) The Utah National Guard, created in Title 39, Militia and Armories.

(17) The State Tax Commission ~~{.~~

~~————(32) The Utah Law Enforcement Memorial Support Restricted Account created in Section 53-1-120.~~

~~————(33) The State Disaster Recovery Restricted Account to the Division of Emergency Management}~~ under Section 41-1a-1201 for the:

(a) purchase and distribution of license plates and decals; and

(b) administration and enforcement of motor vehicle registration requirements.

(18) The Search and Rescue Financial Assistance Program, as provided in Section ~~{53-2a-603}~~ 53-2a-1102.

~~(34)}~~ 19) The {Department of Public Safety Restricted Account to the Department of Public Safety} Motorcycle Rider Education Program, as provided in Section ~~{53-3-106}~~ 53-3-905.

~~(35)}~~ 20) The Utah {Highway Patrol Aero Bureau Restricted Account created} Board of Higher Education for teacher preparation programs, as provided in Section ~~{53-8-303}~~ 53B-6-104.

~~(36) The DNA Specimen Restricted Account created in Section 53-10-407.~~

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~~———— (37) The Canine Body Armor Restricted Account created in Section 53-16-201.~~

~~———— (38) The Technical Colleges Capital Projects Fund created in Section 53B-22-202.~~ 21) The Medical Education Program administered by the Medical Education Council, as provided in Section 53B-24-202.

~~(39) 22) The Higher Education Capital Projects Fund created in Section 53B-22-202.~~

~~———— (40) A certain portion of money collected for administrative costs under the School Institutional Trust Lands Management Act, as provided in Section 62A-5-102.~~ Division of Services for People with Disabilities, as provided in Section 62A-5-102.

(23) The Division of Fleet Operations for the purpose of upgrading underground storage tanks under Section 63A-9-401.

(24) The Utah Seismic Safety Commission, as provided in Section 63C-6-104.

(25) [Appropriations to the] The Division of Technology Services for technology innovation as provided under Section 53C-3-202.

~~———— (41) The Public Utility Regulatory Restricted Account created in Section 54-5-1.5, subject to Subsection 54-5-1.5(4)(d).~~

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

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

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

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

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

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

~~———— (48) The Relative Value Study Restricted Account created in Section 59-9-105.~~

~~———— (49) The Cigarette Tax Restricted Account created in Section 59-14-204.~~

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

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

~~———— (52) Certain funds donated to the Department of Human Services, as provided in Section 62A-1-111.~~

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

~~———— (54) Certain funds donated to the Division of Child and Family Services, as provided in Section 62A-4a-110.~~

~~———— (55) The Choose Life Adoption Support Restricted Account created in Section 62A-4a-608.~~

~~———— (56) Funds collected by the } 63A-16-903.~~

(26) The Office of Administrative Rules for publishing, as provided in Section 63G-3-402.

~~(57) The Immigration Act Restricted Account created in Section 63G-12-103.~~

~~———— (58) Money received by the military installation development authority } 27) The Colorado River Authority of Utah, created in Title 63M, Chapter 14, Colorado River Authority of Utah Act.~~

(28) The Governor's Office of Economic Opportunity to fund the Enterprise Zone Act, as provided in Title 63N, Chapter 2, Part 2, Enterprise Zone Act.

(29) [Appropriations to fund the] The Governor's Office of Economic Opportunity's Rural Employment Expansion Program, as described in Title 63N, Chapter 4, Part 4, Rural Employment Expansion Program.

(30) [Appropriations to fund programs] Programs for the Jordan River Recreation Area as described in Section 65A-2-8.

(31) The Division of Human Resource Management user training program, as provided in Section ~~{63H-1-504}~~ 63A-17-106.

~~(59) The Computer Aided Dispatch Restricted Account created in Section 63H-7a-303.~~

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~~—— (60) The Unified Statewide 911 Emergency Service Account created in Section 63H-7a-304.~~

~~—— (61) The Utah Statewide Radio System Restricted Account created in Section 63H-7a-403.~~

~~—— (62) The Utah Capital Investment Restricted Account created in Section 63N-6-204.~~

~~—— (63) The Motion Picture Incentive Account created in Section 63N-8-103.~~

~~—— (64) Certain money payable for expenses of the Pete Suazo Utah Athletic Commission, as provided under Section 63N-10-301.~~

~~—— (65) Funds collected by the housing of state probationary inmates or state parole inmates, as provided in Subsection 64-13e-104(2).~~

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

~~—— (67) The Transportation of Veterans to Memorials Support Restricted Account created in Section 71-14-102.~~

~~—— (68) The Amusement Ride Safety Restricted Account, as provided in Section 72-16-204.~~

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

~~—— (70) The Water Resources Conservation and Development Fund;~~ 32) A public safety answering point's emergency telecommunications service fund, as provided in Section ~~{73-23-2.~~

~~—— (71) Funds donated or paid to a juvenile court by private sources;~~ 69-2-301.

(33) The Traffic Noise Abatement Program created in Section 72-6-112.

(34) The money appropriated from the Navajo Water Rights Negotiation Account to the Division of Water Rights, created in Section 73-2-1.1, for purposes of participating in a settlement of federal reserved water right claims.

(35) The Judicial Council for compensation for special prosecutors, as provided in ~~{Subsection 78A-6-203(1)(c).~~

~~—— (72) Fees for certificate of admission;~~ Section 77-10a-19.

(36) A state rehabilitative employment program, as provided in Section 78A-6-210.

(37) The Utah Geological Survey, as provided in Section 79-3-401.

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(38) The Bonneville Shoreline Trail Program created under Section ~~{78A-9-102}~~79-5-503.

~~(73)~~39 ~~{Funds collected for adoption}~~Adoption document access as provided in Sections 78B-6-141, 78B-6-144, and 78B-6-144.5.

~~(74)~~40 ~~{Funds collected for indigent}~~Indigent defense as provided in Title 78B, Chapter 22, Part 4, Utah Indigent Defense Commission.

~~(75)~~41 The ~~{Utah Geological Survey Oil, Gas, and Mining Restricted Account created in Section 79-3-403}~~.

~~———— (76) Revenue for golf user fees at the Wasatch Mountain State Park, Palisades State Park, and Green River State Park, as provided under Section 79-4-403.~~

~~———— (77) Certain funds received}~~program established by the Division of ~~{State Parks from the sale or disposal of buffalo, as provided under Section 79-4-1001}~~.

~~———— (78) The Drinking While Pregnant Prevention Media and Education Campaign Restricted Account created in Section 32B-2-308.~~

~~———— (79) The Property Tax Deferral Restricted Account created in}~~Facilities Construction and Management under Section 63A-5b-703 under which state agencies receive an appropriation and pay lease payments for the use and occupancy of buildings owned by the Division of Facilities Construction and Management.

(42) The State Tax Commission for reimbursing counties for deferred property taxes in accordance with Section 59-2-1802.

### Section 6. Appropriations.

The following sums of money are appropriated for the fiscal year beginning July 1, 2022, and ending June 30, 2023. These are additions to amounts previously appropriated for fiscal year ~~{2022}~~.

~~———— Subsection 6(a). Restricted Fund and Account Transfers.~~

~~———— The}~~2023. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the Legislature ~~{authorizes the State Division of Finance to transfer the following amounts between the following}~~appropriates the following sums of money from the funds or accounts ~~{as }~~indicated~~{. Expenditures and outlays from the funds to which the money is transferred must be authorized by an appropriation.~~

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~~To General Fund Restricted -- Property Tax Deferral~~

~~Restricted Account From General Fund, One-time \$10,000,000~~

~~Schedule of Programs:~~

~~Property Tax Deferral Restricted Account \$10,000,000~~

~~Subsection 6(b). **Operating and Capital Budgets:**~~

~~Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the Legislature appropriates the following sums of money from the funds or accounts indicated for the use and support of the government of the state of Utah:~~

~~ITEM 2~~

~~for the use and support of the government of the state of Utah.~~

ITEM 1

To Utah State Tax Commission -- Tax Administration

From General Fund ~~Restricted -- Property Tax Deferral~~

~~Restricted Account~~, One-time ~~\_\_\_\_\_~~ \$10,000,000

Schedule of Programs:

Property Tax Deferral \$10,000,000

The Legislature intends that:

(1) appropriations provided under this section be used to reimburse counties for deferred property taxes in accordance with Section 59-2-1802; and

(2) under Section 63J-1-603, appropriations provided under this section not lapse at the close of fiscal year 2023 and the use of any nonlapsing funds is limited to reimbursing counties for deferred property taxes in accordance with Section 59-2-1802.

Section 7. **Retrospective operation.**

This bill has retrospective operation to January 1, 2022.