

**GREAT SALT LAKE FUNDING MODIFICATIONS**

2023 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Joel K. Briscoe**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill provides for sales and use tax revenue to be used to manage the water levels at the Great Salt Lake.

**Highlighted Provisions:**

This bill:

- ▶ changes the recipient of the revenue generated from a 1/16% sales and use tax (the earmarked revenue) from the Water Infrastructure Restricted Account to the Great Salt Lake Account for five years;

- ▶ requires legislative review before the recipient of the earmarked revenue reverts to the Water Infrastructure Restricted Account; and

- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**59-12-103**, as last amended by Laws of Utah 2022, Chapters 77, 106 and 433

**63I-1-259**, as last amended by Laws of Utah 2022, Chapter 218

**63I-1-265**, as enacted by Laws of Utah 2020, Chapter 154



28 **65A-5-1.5**, as enacted by Laws of Utah 2022, Chapter 54



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

31 Section 1. Section **59-12-103** is amended to read:

32 **59-12-103. Sales and use tax base -- Rates -- Effective dates -- Use of sales and use**  
33 **tax revenues.**

34 (1) A tax is imposed on the purchaser as provided in this part on the purchase price or  
35 sales price for amounts paid or charged for the following transactions:

36 (a) retail sales of tangible personal property made within the state;

37 (b) amounts paid for:

38 (i) telecommunications service, other than mobile telecommunications service, that  
39 originates and terminates within the boundaries of this state;

40 (ii) mobile telecommunications service that originates and terminates within the  
41 boundaries of one state only to the extent permitted by the Mobile Telecommunications  
42 Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or

43 (iii) an ancillary service associated with a:

44 (A) telecommunications service described in Subsection (1)(b)(i); or

45 (B) mobile telecommunications service described in Subsection (1)(b)(ii);

46 (c) sales of the following for commercial use:

47 (i) gas;

48 (ii) electricity;

49 (iii) heat;

50 (iv) coal;

51 (v) fuel oil; or

52 (vi) other fuels;

53 (d) sales of the following for residential use:

54 (i) gas;

55 (ii) electricity;

56 (iii) heat;

57 (iv) coal;

58 (v) fuel oil; or

- 59 (vi) other fuels;
- 60 (e) sales of prepared food;
- 61 (f) except as provided in Section 59-12-104, amounts paid or charged as admission or  
62 user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature,  
63 exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries,  
64 fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit  
65 television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf  
66 driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails,  
67 tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises,  
68 horseback rides, sports activities, or any other amusement, entertainment, recreation,  
69 exhibition, cultural, or athletic activity;
- 70 (g) amounts paid or charged for services for repairs or renovations of tangible personal  
71 property, unless Section 59-12-104 provides for an exemption from sales and use tax for:
  - 72 (i) the tangible personal property; and
  - 73 (ii) parts used in the repairs or renovations of the tangible personal property described  
74 in Subsection (1)(g)(i), regardless of whether:
    - 75 (A) any parts are actually used in the repairs or renovations of that tangible personal  
76 property; or
    - 77 (B) the particular parts used in the repairs or renovations of that tangible personal  
78 property are exempt from a tax under this chapter;
- 79 (h) except as provided in Subsection 59-12-104(7), amounts paid or charged for  
80 assisted cleaning or washing of tangible personal property;
  - 81 (i) amounts paid or charged for tourist home, hotel, motel, or trailer court  
82 accommodations and services that are regularly rented for less than 30 consecutive days;
  - 83 (j) amounts paid or charged for laundry or dry cleaning services;
  - 84 (k) amounts paid or charged for leases or rentals of tangible personal property if within  
85 this state the tangible personal property is:
    - 86 (i) stored;
    - 87 (ii) used; or
    - 88 (iii) otherwise consumed;
  - 89 (l) amounts paid or charged for tangible personal property if within this state the

90 tangible personal property is:

91 (i) stored;

92 (ii) used; or

93 (iii) consumed; and

94 (m) amounts paid or charged for a sale:

95 (i) (A) of a product transferred electronically; or

96 (B) of a repair or renovation of a product transferred electronically; and

97 (ii) regardless of whether the sale provides:

98 (A) a right of permanent use of the product; or

99 (B) a right to use the product that is less than a permanent use, including a right:

100 (I) for a definite or specified length of time; and

101 (II) that terminates upon the occurrence of a condition.

102 (2) (a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax  
103 are imposed on a transaction described in Subsection (1) equal to the sum of:

104 (i) a state tax imposed on the transaction at a tax rate equal to the sum of:

105 (A) 4.70% plus the rate specified in Subsection (12)(a); and

106 (B) (I) the tax rate the state imposes in accordance with Part 18, Additional State Sales  
107 and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211  
108 through 59-12-215 is in a county in which the state imposes the tax under Part 18, Additional  
109 State Sales and Use Tax Act; and

110 (II) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales  
111 and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211  
112 through 59-12-215 is in a city, town, or the unincorporated area of a county in which the state  
113 imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

114 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the  
115 transaction under this chapter other than this part.

116 (b) Except as provided in Subsection (2)(e) or (f) and subject to Subsection (2)(k), a  
117 state tax and a local tax are imposed on a transaction described in Subsection (1)(d) equal to  
118 the sum of:

119 (i) a state tax imposed on the transaction at a tax rate of 2%; and

120 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the

121 transaction under this chapter other than this part.

122 (c) Except as provided in Subsection (2)(e) or (f), a state tax and a local tax are  
123 imposed on amounts paid or charged for food and food ingredients equal to the sum of:

124 (i) a state tax imposed on the amounts paid or charged for food and food ingredients at  
125 a tax rate of 1.75%; and

126 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the  
127 amounts paid or charged for food and food ingredients under this chapter other than this part.

128 (d) Except as provided in Subsection (2)(e) or (f), a state tax is imposed on amounts  
129 paid or charged for fuel to a common carrier that is a railroad for use in a locomotive engine at  
130 a rate of 4.85%.

131 (e) (i) For a bundled transaction that is attributable to food and food ingredients and  
132 tangible personal property other than food and food ingredients, a state tax and a local tax is  
133 imposed on the entire bundled transaction equal to the sum of:

134 (A) a state tax imposed on the entire bundled transaction equal to the sum of:

135 (I) the tax rate described in Subsection (2)(a)(i)(A); and

136 (II) (Aa) the tax rate the state imposes in accordance with Part 18, Additional State  
137 Sales and Use Tax Act, if the location of the transaction as determined under Sections  
138 59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18,  
139 Additional State Sales and Use Tax Act; and

140 (Bb) the tax rate the state imposes in accordance with Part 20, Supplemental State  
141 Sales and Use Tax Act, if the location of the transaction as determined under Sections  
142 59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which  
143 the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

144 (B) a local tax imposed on the entire bundled transaction at the sum of the tax rates  
145 described in Subsection (2)(a)(ii).

146 (ii) If an optional computer software maintenance contract is a bundled transaction that  
147 consists of taxable and nontaxable products that are not separately itemized on an invoice or  
148 similar billing document, the purchase of the optional computer software maintenance contract  
149 is 40% taxable under this chapter and 60% nontaxable under this chapter.

150 (iii) Subject to Subsection (2)(e)(iv), for a bundled transaction other than a bundled  
151 transaction described in Subsection (2)(e)(i) or (ii):

152 (A) if the sales price of the bundled transaction is attributable to tangible personal  
153 property, a product, or a service that is subject to taxation under this chapter and tangible  
154 personal property, a product, or service that is not subject to taxation under this chapter, the  
155 entire bundled transaction is subject to taxation under this chapter unless:

156 (I) the seller is able to identify by reasonable and verifiable standards the tangible  
157 personal property, product, or service that is not subject to taxation under this chapter from the  
158 books and records the seller keeps in the seller's regular course of business; or

159 (II) state or federal law provides otherwise; or

160 (B) if the sales price of a bundled transaction is attributable to two or more items of  
161 tangible personal property, products, or services that are subject to taxation under this chapter  
162 at different rates, the entire bundled transaction is subject to taxation under this chapter at the  
163 higher tax rate unless:

164 (I) the seller is able to identify by reasonable and verifiable standards the tangible  
165 personal property, product, or service that is subject to taxation under this chapter at the lower  
166 tax rate from the books and records the seller keeps in the seller's regular course of business; or

167 (II) state or federal law provides otherwise.

168 (iv) For purposes of Subsection (2)(e)(iii), books and records that a seller keeps in the  
169 seller's regular course of business includes books and records the seller keeps in the regular  
170 course of business for nontax purposes.

171 (f) (i) Except as otherwise provided in this chapter and subject to Subsections (2)(f)(ii)  
172 and (iii), if a transaction consists of the sale, lease, or rental of tangible personal property, a  
173 product, or a service that is subject to taxation under this chapter, and the sale, lease, or rental  
174 of tangible personal property, other property, a product, or a service that is not subject to  
175 taxation under this chapter, the entire transaction is subject to taxation under this chapter unless  
176 the seller, at the time of the transaction:

177 (A) separately states the portion of the transaction that is not subject to taxation under  
178 this chapter on an invoice, bill of sale, or similar document provided to the purchaser; or

179 (B) is able to identify by reasonable and verifiable standards, from the books and  
180 records the seller keeps in the seller's regular course of business, the portion of the transaction  
181 that is not subject to taxation under this chapter.

182 (ii) A purchaser and a seller may correct the taxability of a transaction if:

183 (A) after the transaction occurs, the purchaser and the seller discover that the portion of  
184 the transaction that is not subject to taxation under this chapter was not separately stated on an  
185 invoice, bill of sale, or similar document provided to the purchaser because of an error or  
186 ignorance of the law; and

187 (B) the seller is able to identify by reasonable and verifiable standards, from the books  
188 and records the seller keeps in the seller's regular course of business, the portion of the  
189 transaction that is not subject to taxation under this chapter.

190 (iii) For purposes of Subsections (2)(f)(i) and (ii), books and records that a seller keeps  
191 in the seller's regular course of business includes books and records the seller keeps in the  
192 regular course of business for nontax purposes.

193 (g) (i) If the sales price of a transaction is attributable to two or more items of tangible  
194 personal property, products, or services that are subject to taxation under this chapter at  
195 different rates, the entire purchase is subject to taxation under this chapter at the higher tax rate  
196 unless the seller, at the time of the transaction:

197 (A) separately states the items subject to taxation under this chapter at each of the  
198 different rates on an invoice, bill of sale, or similar document provided to the purchaser; or

199 (B) is able to identify by reasonable and verifiable standards the tangible personal  
200 property, product, or service that is subject to taxation under this chapter at the lower tax rate  
201 from the books and records the seller keeps in the seller's regular course of business.

202 (ii) For purposes of Subsection (2)(g)(i), books and records that a seller keeps in the  
203 seller's regular course of business includes books and records the seller keeps in the regular  
204 course of business for nontax purposes.

205 (h) Subject to Subsections (2)(i) and (j), a tax rate repeal or tax rate change for a tax  
206 rate imposed under the following shall take effect on the first day of a calendar quarter:

207 (i) Subsection (2)(a)(i)(A);

208 (ii) Subsection (2)(b)(i);

209 (iii) Subsection (2)(c)(i); or

210 (iv) Subsection (2)(e)(i)(A)(I).

211 (i) (i) A tax rate increase takes effect on the first day of the first billing period that  
212 begins on or after the effective date of the tax rate increase if the billing period for the  
213 transaction begins before the effective date of a tax rate increase imposed under:

214 (A) Subsection (2)(a)(i)(A);

215 (B) Subsection (2)(b)(i);

216 (C) Subsection (2)(c)(i); or

217 (D) Subsection (2)(e)(i)(A)(I).

218 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing  
219 statement for the billing period is rendered on or after the effective date of the repeal of the tax  
220 or the tax rate decrease imposed under:

221 (A) Subsection (2)(a)(i)(A);

222 (B) Subsection (2)(b)(i);

223 (C) Subsection (2)(c)(i); or

224 (D) Subsection (2)(e)(i)(A)(I).

225 (j) (i) For a tax rate described in Subsection (2)(j)(ii), if a tax due on a catalogue sale is  
226 computed on the basis of sales and use tax rates published in the catalogue, a tax rate repeal or  
227 change in a tax rate takes effect:

228 (A) on the first day of a calendar quarter; and

229 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.

230 (ii) Subsection (2)(j)(i) applies to the tax rates described in the following:

231 (A) Subsection (2)(a)(i)(A);

232 (B) Subsection (2)(b)(i);

233 (C) Subsection (2)(c)(i); or

234 (D) Subsection (2)(e)(i)(A)(I).

235 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
236 the commission may by rule define the term "catalogue sale."

237 (k) (i) For a location described in Subsection (2)(k)(ii), the commission shall determine  
238 the taxable status of a sale of gas, electricity, heat, coal, fuel oil, or other fuel based on the  
239 predominant use of the gas, electricity, heat, coal, fuel oil, or other fuel at the location.

240 (ii) Subsection (2)(k)(i) applies to a location where gas, electricity, heat, coal, fuel oil,  
241 or other fuel is furnished through a single meter for two or more of the following uses:

242 (A) a commercial use;

243 (B) an industrial use; or

244 (C) a residential use.



245 (3) (a) The following state taxes shall be deposited into the General Fund:  
246 (i) the tax imposed by Subsection (2)(a)(i)(A);  
247 (ii) the tax imposed by Subsection (2)(b)(i);  
248 (iii) the tax imposed by Subsection (2)(c)(i); and  
249 (iv) the tax imposed by Subsection (2)(e)(i)(A)(I).  
250 (b) The following local taxes shall be distributed to a county, city, or town as provided  
251 in this chapter:  
252 (i) the tax imposed by Subsection (2)(a)(ii);  
253 (ii) the tax imposed by Subsection (2)(b)(ii);  
254 (iii) the tax imposed by Subsection (2)(c)(ii); and  
255 (iv) the tax imposed by Subsection (2)(e)(i)(B).  
256 (c) The state tax imposed by Subsection (2)(d) shall be deposited into the General  
257 Fund.  
258 (4) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,  
259 2003, the lesser of the following amounts shall be expended as provided in Subsections (4)(b)  
260 through (g):  
261 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:  
262 (A) by a 1/16% tax rate on the transactions described in Subsection (1); and  
263 (B) for the fiscal year; or  
264 (ii) \$17,500,000.  
265 (b) (i) For a fiscal year beginning on or after July 1, 2003, 14% of the amount  
266 described in Subsection (4)(a) shall be transferred each year as designated sales and use tax  
267 revenue to the Department of Natural Resources to:  
268 (A) implement the measures described in Subsections 79-2-303(3)(a) through (d) to  
269 protect sensitive plant and animal species; or  
270 (B) award grants, up to the amount authorized by the Legislature in an appropriations  
271 act, to political subdivisions of the state to implement the measures described in Subsections  
272 79-2-303(3)(a) through (d) to protect sensitive plant and animal species.  
273 (ii) Money transferred to the Department of Natural Resources under Subsection  
274 (4)(b)(i) may not be used to assist the United States Fish and Wildlife Service or any other  
275 person to list or attempt to have listed a species as threatened or endangered under the

276 Endangered Species Act of 1973, 16 U.S.C. Sec. 1531 et seq.  
277 (iii) At the end of each fiscal year:  
278 (A) 50% of any unexpended designated sales and use tax revenue shall lapse to the  
279 Water Resources Conservation and Development Fund created in Section 73-10-24;  
280 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the  
281 Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and  
282 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the  
283 Drinking Water Loan Program Subaccount created in Section 73-10c-5.  
284 (c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in  
285 Subsection (4)(a) shall be deposited each year in the Agriculture Resource Development Fund  
286 created in Section 4-18-106.  
287 (d) (i) For a fiscal year beginning on or after July 1, 2003, 1% of the amount described  
288 in Subsection (4)(a) shall be transferred each year as designated sales and use tax revenue to  
289 the Division of Water Rights to cover the costs incurred in hiring legal and technical staff for  
290 the adjudication of water rights.  
291 (ii) At the end of each fiscal year:  
292 (A) 50% of any unexpended designated sales and use tax revenue shall lapse to the  
293 Water Resources Conservation and Development Fund created in Section 73-10-24;  
294 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the  
295 Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and  
296 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the  
297 Drinking Water Loan Program Subaccount created in Section 73-10c-5.  
298 (e) (i) For a fiscal year beginning on or after July 1, 2003, 41% of the amount described  
299 in Subsection (4)(a) shall be deposited into the Water Resources Conservation and  
300 Development Fund created in Section 73-10-24 for use by the Division of Water Resources.  
301 (ii) In addition to the uses allowed of the Water Resources Conservation and  
302 Development Fund under Section 73-10-24, the Water Resources Conservation and  
303 Development Fund may also be used to:  
304 (A) conduct hydrologic and geotechnical investigations by the Division of Water  
305 Resources in a cooperative effort with other state, federal, or local entities, for the purpose of  
306 quantifying surface and ground water resources and describing the hydrologic systems of an

307 area in sufficient detail so as to enable local and state resource managers to plan for and  
308 accommodate growth in water use without jeopardizing the resource;

309 (B) fund state required dam safety improvements; and

310 (C) protect the state's interest in interstate water compact allocations, including the  
311 hiring of technical and legal staff.

312 (f) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described  
313 in Subsection (4)(a) shall be deposited into the Utah Wastewater Loan Program Subaccount  
314 created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.

315 (g) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described  
316 in Subsection (4)(a) shall be deposited into the Drinking Water Loan Program Subaccount  
317 created in Section 73-10c-5 for use by the Division of Drinking Water to:

318 (i) provide for the installation and repair of collection, treatment, storage, and  
319 distribution facilities for any public water system, as defined in Section 19-4-102;

320 (ii) develop underground sources of water, including springs and wells; and

321 (iii) develop surface water sources.

322 (5) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,  
323 2006, the difference between the following amounts shall be expended as provided in this  
324 Subsection (5), if that difference is greater than \$1:

325 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated for the  
326 fiscal year by a 1/16% tax rate on the transactions described in Subsection (1); and

327 (ii) \$17,500,000.

328 (b) (i) The first \$500,000 of the difference described in Subsection (5)(a) shall be:

329 (A) transferred each fiscal year to the Department of Natural Resources as designated  
330 sales and use tax revenue; and

331 (B) expended by the Department of Natural Resources for watershed rehabilitation or  
332 restoration.

333 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use  
334 tax revenue described in Subsection (5)(b)(i) shall lapse to the Water Resources Conservation  
335 and Development Fund created in Section 73-10-24.

336 (c) (i) After making the transfer required by Subsection (5)(b)(i), \$150,000 of the  
337 remaining difference described in Subsection (5)(a) shall be:

338 (A) transferred each fiscal year to the Division of Water Resources as designated sales  
339 and use tax revenue; and

340 (B) expended by the Division of Water Resources for cloud-seeding projects  
341 authorized by Title 73, Chapter 15, Modification of Weather.

342 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use  
343 tax revenue described in Subsection (5)(c)(i) shall lapse to the Water Resources Conservation  
344 and Development Fund created in Section 73-10-24.

345 (d) After making the transfers required by Subsections (5)(b) and (c), 85% of the  
346 remaining difference described in Subsection (5)(a) shall be deposited into the Water  
347 Resources Conservation and Development Fund created in Section 73-10-24 for use by the  
348 Division of Water Resources for:

349 (i) preconstruction costs:

350 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter  
351 26, Bear River Development Act; and

352 (B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project  
353 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act;

354 (ii) the cost of employing a civil engineer to oversee any project authorized by Title 73,  
355 Chapter 26, Bear River Development Act;

356 (iii) the cost of employing a civil engineer to oversee the Lake Powell Pipeline project  
357 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act; and

358 (iv) other uses authorized under Sections 73-10-24, 73-10-25.1, and 73-10-30, and  
359 Subsection (4)(e)(ii) after funding the uses specified in Subsections (5)(d)(i) through (iii).

360 (e) After making the transfers required by Subsections (5)(b) and (c), 15% of the  
361 remaining difference described in Subsection (5)(a) shall be deposited each year into the Water  
362 Rights Restricted Account created by Section 73-2-1.6.

363 (6) Notwithstanding Subsection (3)(a) and for taxes listed under Subsection (3)(a), the  
364 commission shall deposit 100% of the amount of revenue generated by a 1/16% tax rate on the  
365 transactions described in Subsection (1) for the fiscal year [~~shall be deposited as follows~~]:

366 [~~(a) for fiscal year 2020-21 only:~~]

367 [~~(i) 20% of the revenue described in this Subsection (6) shall be deposited into the~~  
368 ~~Transportation Investment Fund of 2005 created by Section 72-2-124; and]~~

369           ~~[(ii) 80% of the revenue described in this Subsection (6) shall be deposited into the~~  
370 ~~Water Infrastructure Restricted Account created by Section [73-10g-103](#); and]~~

371           ~~[(b)]~~ (a) for a fiscal year beginning on or after July 1, 2023, but beginning before July  
372 1, 2028, into the Great Salt Lake Account created by Section [65A-5-1.5](#); and

373           (b) for a fiscal year beginning on or after July 1, [2021, 100% of the revenue described  
374 in this Subsection (6) shall be deposited] 2028, into the Water Infrastructure Restricted  
375 Account created by Section [73-10g-103](#).

376           (7) (a) Notwithstanding Subsection (3)(a)~~[, in addition to the amounts deposited in~~  
377 ~~Subsection (6);]~~ and subject to Subsection (7)(b), for a fiscal year beginning on or after July 1,  
378 2012, the Division of Finance shall deposit into the Transportation Investment Fund of 2005  
379 created by Section [72-2-124](#):

380           (i) a portion of the taxes listed under Subsection (3)(a) in an amount equal to 8.3% of  
381 the revenues collected from the following taxes, which represents a portion of the  
382 approximately 17% of sales and use tax revenues generated annually by the sales and use tax  
383 on vehicles and vehicle-related products:

384           (A) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;

385           (B) the tax imposed by Subsection (2)(b)(i);

386           (C) the tax imposed by Subsection (2)(c)(i); and

387           (D) the tax imposed by Subsection (2)(e)(i)(A)(I); plus

388           (ii) an amount equal to 30% of the growth in the amount of revenues collected in the  
389 current fiscal year from the sales and use taxes described in Subsections (7)(a)(i)(A) through  
390 (D) that exceeds the amount collected from the sales and use taxes described in Subsections  
391 (7)(a)(i)(A) through (D) in the 2010-11 fiscal year.

392           (b) (i) Subject to Subsections (7)(b)(ii) and (iii), in any fiscal year that the portion of  
393 the sales and use taxes deposited under Subsection (7)(a) represents an amount that is a total  
394 lower percentage of the sales and use taxes described in Subsections (7)(a)(i)(A) through (D)  
395 generated in the current fiscal year than the total percentage of sales and use taxes deposited in  
396 the previous fiscal year, the Division of Finance shall deposit an amount under Subsection  
397 (7)(a) equal to the product of:

398           (A) the total percentage of sales and use taxes deposited under Subsection (7)(a) in the  
399 previous fiscal year; and

400 (B) the total sales and use tax revenue generated by the taxes described in Subsections  
401 (7)(a)(i)(A) through (D) in the current fiscal year.

402 (ii) In any fiscal year in which the portion of the sales and use taxes deposited under  
403 Subsection (7)(a) would exceed 17% of the revenues collected from the sales and use taxes  
404 described in Subsections (7)(a)(i)(A) through (D) in the current fiscal year, the Division of  
405 Finance shall deposit 17% of the revenues collected from the sales and use taxes described in  
406 Subsections (7)(a)(i)(A) through (D) for the current fiscal year under Subsection (7)(a).

407 (iii) Subject to Subsection (7)(b)(iv)(E), in all subsequent fiscal years after a year in  
408 which 17% of the revenues collected from the sales and use taxes described in Subsections  
409 (7)(a)(i)(A) through (D) was deposited under Subsection (7)(a), the Division of Finance shall  
410 annually deposit 17% of the revenues collected from the sales and use taxes described in  
411 Subsections (7)(a)(i)(A) through (D) in the current fiscal year under Subsection (7)(a).

412 (iv) (A) As used in this Subsection (7)(b)(iv), "additional growth revenue" means the  
413 amount of relevant revenue collected in the current fiscal year that exceeds by more than 3%  
414 the relevant revenue collected in the previous fiscal year.

415 (B) As used in this Subsection (7)(b)(iv), "combined amount" means the combined  
416 total amount of money deposited into the Cottonwood Canyons fund under Subsections  
417 (7)(b)(iv)(F) and (8)(d)(vi) in any single fiscal year.

418 (C) As used in this Subsection (7)(b)(iv), "Cottonwood Canyons fund" means the  
419 Cottonwood Canyons Transportation Investment Fund created in Subsection [72-2-124\(10\)](#).

420 (D) As used in this Subsection (7)(b)(iv), "relevant revenue" means the portion of taxes  
421 listed under Subsection (3)(a) that equals 17% of the revenue collected from taxes described in  
422 Subsections (7)(a)(i)(A) through (D).

423 (E) For a fiscal year beginning on or after July 1, 2020, the commission shall annually  
424 reduce the deposit under Subsection (7)(b)(iii) into the Transportation Investment Fund of 2005  
425 by an amount equal to the amount of the deposit under this Subsection (7)(b)(iv) to the  
426 Cottonwood Canyons fund in the previous fiscal year plus 25% of additional growth revenue,  
427 subject to the limit in Subsection (7)(b)(iv)(F).

428 (F) The commission shall annually deposit the amount described in Subsection  
429 (7)(b)(iv)(E) into the Cottonwood Canyons fund, subject to an annual maximum combined  
430 amount for any single fiscal year of \$20,000,000.

431 (G) If the amount of relevant revenue declines in a fiscal year compared to the previous  
432 fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood  
433 Canyons fund under this Subsection (7)(b)(iv) in the same proportion as the decline in relevant  
434 revenue.

435 (8) (a) Notwithstanding Subsection (3)(a), in addition to the amounts deposited under  
436 [~~Subsections (6) and~~] Subsection (7), and subject to Subsections (8)(b) and (d)(v), for a fiscal  
437 year beginning on or after July 1, 2018, the commission shall annually deposit into the  
438 Transportation Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes  
439 listed under Subsection (3)(a) in an amount equal to 3.68% of the revenues collected from the  
440 following taxes:

- 441 (i) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
- 442 (ii) the tax imposed by Subsection (2)(b)(i);
- 443 (iii) the tax imposed by Subsection (2)(c)(i); and
- 444 (iv) the tax imposed by Subsection (2)(e)(i)(A)(I).

445 (b) For a fiscal year beginning on or after July 1, 2019, the commission shall annually  
446 reduce the deposit into the Transportation Investment Fund of 2005 under Subsection (8)(a) by  
447 an amount that is equal to 35% of the amount of revenue generated in the current fiscal year by  
448 the portion of the tax imposed on motor and special fuel that is sold, used, or received for sale  
449 or use in this state that exceeds 29.4 cents per gallon.

450 (c) The commission shall annually deposit the amount described in Subsection (8)(b)  
451 into the Transit Transportation Investment Fund created in Section 72-2-124.

452 (d) (i) As used in this Subsection (8)(d), "additional growth revenue" means the  
453 amount of relevant revenue collected in the current fiscal year that exceeds by more than 3%  
454 the relevant revenue collected in the previous fiscal year.

455 (ii) As used in this Subsection (8)(d), "combined amount" means the combined total  
456 amount of money deposited into the Cottonwood Canyons fund under Subsections (7)(b)(iv)(F)  
457 and (8)(d)(vi) in any single fiscal year.

458 (iii) As used in this Subsection (8)(d), "Cottonwood Canyons fund" means the  
459 Cottonwood Canyons Transportation Investment Fund created in Subsection 72-2-124(10).

460 (iv) As used in this Subsection (8)(d), "relevant revenue" means the portion of taxes  
461 listed under Subsection (3)(a) that equals 3.68% of the revenue collected from taxes described

462 in Subsections (8)(a)(i) through (iv).

463 (v) For a fiscal year beginning on or after July 1, 2020, the commission shall annually  
464 reduce the deposit under Subsection (8)(a) into the Transportation Investment Fund of 2005 by  
465 an amount equal to the amount of the deposit under this Subsection (8)(d) to the Cottonwood  
466 Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the  
467 limit in Subsection (8)(d)(vi).

468 (vi) The commission shall annually deposit the amount described in Subsection  
469 (8)(d)(v) into the Cottonwood Canyons fund, subject to an annual maximum combined amount  
470 for any single fiscal year of \$20,000,000.

471 (vii) If the amount of relevant revenue declines in a fiscal year compared to the  
472 previous fiscal year, the commission shall decrease the amount of the contribution to the  
473 Cottonwood Canyons fund under this Subsection (8)(d) in the same proportion as the decline in  
474 relevant revenue.

475 (9) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year  
476 2009-10, \$533,750 shall be deposited into the Qualified Emergency Food Agencies Fund  
477 created by Section 35A-8-1009 and expended as provided in Section 35A-8-1009.

478 (10) (a) Notwithstanding Subsection (3)(a), except as provided in Subsection (10)(b),  
479 and in addition to any amounts deposited under Subsections ~~[(6);~~ (7)~~;~~ and (8), the Division  
480 of Finance shall deposit into the Transportation Investment Fund of 2005 created by Section  
481 72-2-124 the amount of revenue described as follows:

482 (i) for fiscal year 2020-21 only, 33.33% of the amount of revenue generated by a .05%  
483 tax rate on the transactions described in Subsection (1); and

484 (ii) for fiscal year 2021-22 only, 16.67% of the amount of revenue generated by a .05%  
485 tax rate on the transactions described in Subsection (1).

486 (b) For purposes of Subsection (10)(a), the Division of Finance may not deposit into  
487 the Transportation Investment Fund of 2005 any tax revenue generated by amounts paid or  
488 charged for food and food ingredients, except for tax revenue generated by a bundled  
489 transaction attributable to food and food ingredients and tangible personal property other than  
490 food and food ingredients described in Subsection (2)(e).

491 (11) Notwithstanding Subsection (3)(a), beginning the second fiscal year after the  
492 fiscal year during which the Division of Finance receives notice under Section 63N-2-510 that



493 construction on a qualified hotel, as defined in Section [63N-2-502](#), has begun, the Division of  
494 Finance shall, for two consecutive fiscal years, annually deposit \$1,900,000 of the revenue  
495 generated by the taxes listed under Subsection (3)(a) into the Hotel Impact Mitigation Fund,  
496 created in Section [63N-2-512](#).

497 (12) (a) The rate specified in this subsection is 0.15%.

498 (b) Notwithstanding Subsection (3)(a), the Division of Finance shall, for a fiscal year  
499 beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the  
500 rate described in Subsection (12)(a) on the transactions that are subject to the sales and use tax  
501 under Subsection (2)(a)(i)(A) into the Medicaid Expansion Fund created in Section  
502 [26-36b-208](#).

503 (13) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year  
504 2020-21, the Division of Finance shall deposit \$200,000 into the General Fund as a dedicated  
505 credit solely for use of the Search and Rescue Financial Assistance Program created in, and  
506 expended in accordance with, Title 53, Chapter 2a, Part 11, Search and Rescue Act.

507 (14) (a) For each fiscal year beginning with fiscal year 2020-21, the Division of  
508 Finance shall annually transfer \$1,813,400 of the revenue deposited into the Transportation  
509 Investment Fund of 2005 under Subsections [~~(6) through (8)~~] (7) and (8) to the General Fund.

510 (b) If the total revenue deposited into the Transportation Investment Fund of 2005  
511 under Subsections [~~(6) through~~] (7) and (8) is less than \$1,813,400 for a fiscal year, the  
512 Division of Finance shall transfer the total revenue deposited into the Transportation  
513 Investment Fund of 2005 under Subsections [~~(6) through~~] (7) and (8) during the fiscal year to  
514 the General Fund.

515 (15) Notwithstanding Subsection (3)(a), and as described in Section [63N-3-610](#),  
516 beginning the first day of the calendar quarter one year after the sales and use tax boundary for  
517 a housing and transit reinvestment zone is established, the commission, at least annually, shall  
518 transfer an amount equal to 15% of the sales and use tax increment within an established sales  
519 and use tax boundary, as defined in Section [63N-3-602](#), into the Transit Transportation  
520 Investment Fund created in Section [72-2-124](#).

521 (16) Notwithstanding Subsection (3)(a), the Division of Finance shall, for a fiscal year  
522 beginning on or after July 1, 2022, transfer into the Outdoor Adventure Infrastructure  
523 Restricted Account, created in Section [51-9-902](#), a portion of the taxes listed under Subsection

524 (3)(a) equal to 1% of the revenues collected from the following sales and use taxes:

525 (a) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;

526 (b) the tax imposed by Subsection (2)(b)(i);

527 (c) the tax imposed by Subsection (2)(c)(i); and

528 (d) the tax imposed by Subsection (2)(e)(i)(A)(I).

529 Section 2. Section **63I-1-259** is amended to read:

530 **63I-1-259. Repeal dates: Title 59.**

531 (1) Section [59-1-213.1](#) is repealed May 9, 2024.

532 (2) Section [59-1-213.2](#) is repealed May 9, 2024.

533 (3) Subsection [59-1-405\(1\)\(g\)](#) is repealed May 9, 2024.

534 (4) Subsection [59-1-405\(2\)\(b\)](#) is repealed May 9, 2024.

535 (5) Section [59-7-618.1](#) is repealed July 1, 2029.

536 (6) Section [59-9-102.5](#) is repealed December 31, 2030.

537 (7) Section [59-10-1033.1](#) is repealed July 1, 2029.

538 (8) Subsection [59-12-103\(6\)\(a\)](#) is repealed July 1, 2028.

539 Section 3. Section **63I-1-265** is amended to read:

540 **63I-1-265. Repeal dates: Title 65A.**

541 (1) Subsection [65A-5-1.5\(2\)\(a\)\(ii\)](#), which references revenue deposited in accordance  
542 with Section [59-12-103](#), is repealed July 1, 2028.

543 (2) Section [65A-8-306](#), which creates the Heritage Trees Advisory Committee, is  
544 repealed July 1, 2026.

545 Section 4. Section **65A-5-1.5** is amended to read:

546 **65A-5-1.5. Great Salt Lake Account.**

547 (1) As used in this section:

548 (a) "Account" means the Great Salt Lake Account created in this section.

549 (b) "Mining" means the process of producing, extracting, leaching, evaporating, or  
550 otherwise removing a mineral from a natural deposit of the mineral.

551 (2) (a) There is created within the General Fund a restricted account known as the  
552 "Great Salt Lake Account" consisting of:

553 (i) revenues deposited into the account under Subsection (3);

554 (ii) revenue deposited into the account in accordance with Section [59-12-103](#);

555            [~~(ii)~~] (iii) appropriations from the Legislature; and

556            [~~(iii)~~] (iv) interest and other earnings described in Subsection (2)(b).

557            (b) The Office of the Treasurer shall deposit interest and other earnings derived from  
558 investment of money in the account into the account.

559            (3) The division shall deposit into the account the royalty income received by the state  
560 from mining that occurs on or after July 1, 2022, of a mineral from the sovereign lands of the  
561 Great Salt Lake if during the fiscal year beginning July 1, 2020, the state did not receive royalty  
562 income from the mining of that same mineral from the sovereign lands of the Great Salt Lake.

563            (4) Upon appropriation by the Legislature, money in the account may be used to  
564 manage the water levels of the Great Salt Lake.

565            Section 5. **Effective date.**

566            This bill takes effect on July 1, 2023.