

UTAH INLAND PORT AUTHORITY AMENDMENTS

2023 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jerry W. Stevenson

House Sponsor: Mike Schultz

LONG TITLE

General Description:

This bill modifies provisions relating to the Utah Inland Port Authority.

Highlighted Provisions:

This bill:

- ▶ modifies definitions applicable to the Utah Inland Port Authority;
- ▶ eliminates language relating to the forgiveness of a loan from the inland port infrastructure loan fund;
- ▶ enacts a provision relating to services to be provided the Authority by specified state agencies;
- ▶ requires the Authority board to adopt a procurement policy;
- ▶ modifies a provision relating to projects benefitting authority jurisdictional land;
- ▶ modifies board quorum provisions;
- ▶ modifies the allowable uses of authority funds, including the use of funds for a conservation easement;
- ▶ eliminates the requirement for property owner approval for inclusion of the owner's property in a project area but requires the Authority to exclude property from a proposed project area if the owner requests to have the property excluded from a proposed project area;
- ▶ modifies the allowable uses of property tax differential;
- ▶ authorizes the Authority to create a remediation project area for the remediation of



28 contaminated land and provides for property tax differential to be used to repay remediation
29 costs;

30 ▶ provides immunity for a government owner of contaminated land under certain
31 circumstances;

32 ▶ modifies provisions relating to property tax differential to be paid to the Authority
33 from authority jurisdictional land and from areas outside authority jurisdictional
34 land;

35 ▶ modifies provisions relating to a business recruitment incentive;

36 ▶ repeals obsolete language and makes other technical and conforming changes;

37 ▶ modifies public infrastructure district provisions relating to the Authority;

38 ▶ includes the Authority as a qualifying jurisdiction under provisions relating to the
39 nondisclosure of certain tax information; and

40 ▶ provides for the transfer of funds from the State Infrastructure Bank Fund to the
41 inland port infrastructure revolving loan fund.

42 **Money Appropriated in this Bill:**

43 None

44 **Other Special Clauses:**

45 This bill provides a special effective date.

46 **Utah Code Sections Affected:**

47 **AMENDS:**

48 **11-58-102**, as last amended by Laws of Utah 2022, Chapter 82

49 **11-58-106**, as last amended by Laws of Utah 2022, Chapters 82 and 207

50 **11-58-205**, as last amended by Laws of Utah 2022, Chapter 82

51 **11-58-206**, as last amended by Laws of Utah 2019, Chapter 399

52 **11-58-207**, as enacted by Laws of Utah 2018, Chapter 179

53 **11-58-302**, as last amended by Laws of Utah 2022, Chapter 82

54 **11-58-303**, as last amended by Laws of Utah 2022, Chapter 82

55 **11-58-501**, as last amended by Laws of Utah 2019, Chapter 399

56 **11-58-505**, as last amended by Laws of Utah 2020, Chapter 126

57 **11-58-601**, as last amended by Laws of Utah 2022, Chapter 82

58 **11-58-602**, as last amended by Laws of Utah 2022, Chapter 82

- 59 [11-58-603](#), as enacted by Laws of Utah 2022, Chapter 82
- 60 [11-58-604](#), as enacted by Laws of Utah 2022, Chapter 82
- 61 [17D-4-203](#), as last amended by Laws of Utah 2022, Chapter 82
- 62 [59-1-403](#), as last amended by Laws of Utah 2022, Chapter 447
- 63 [63B-27-101](#), as last amended by Laws of Utah 2022, Chapter 463
- 64 [63G-7-201](#), as last amended by Laws of Utah 2021, Chapter 352
- 65 [72-2-202](#), as last amended by Laws of Utah 2022, Chapter 463

66 ENACTS:

- 67 [11-58-600.5](#), Utah Code Annotated 1953
- 68 [11-58-600.7](#), Utah Code Annotated 1953
- 69 [11-58-605](#), Utah Code Annotated 1953
- 70 [11-58-606](#), Utah Code Annotated 1953
- 71 [78B-6-2401](#), Utah Code Annotated 1953
- 72 [78B-6-2402](#), Utah Code Annotated 1953



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

75 Section 1. Section [11-58-102](#) is amended to read:

76 **11-58-102. Definitions.**

77 As used in this chapter:

- 78 (1) "Authority" means the Utah Inland Port Authority, created in Section [11-58-201](#).
- 79 (2) "Authority jurisdictional land" means land within the authority boundary

80 delineated:

81 (a) in the electronic shapefile that is the electronic component of H.B. 2001, Utah
82 Inland Port Authority Amendments, 2018 Second Special Session; and

83 (b) beginning April 1, 2020, as provided in Subsection [11-58-202](#)(3).

84 (3) "Base taxable value" means:

85 (a) (i) except as provided in Subsection (3)(a)(ii), for a project area that consists of the
86 authority jurisdictional land, the taxable value of authority jurisdictional land in calendar year
87 2018; and

88 (ii) for an area described in [~~Subsection [11-58-601](#)(5)~~] [Section 11-58-600.7](#), the
89 taxable value of that area in calendar year 2017; or

90 (b) for a project area that consists of land outside the authority jurisdictional land, the
91 taxable value of property within any portion of a project area, as designated by board
92 resolution, from which the property tax differential will be collected, as shown upon the
93 assessment roll last equalized before the year in which the authority adopts a project area plan
94 for that area.

95 (4) "Board" means the authority's governing body, created in Section 11-58-301.

96 (5) "Business plan" means a plan designed to facilitate, encourage, and bring about
97 development of the authority jurisdictional land to achieve the goals and objectives described
98 in Subsection 11-58-203(1), including the development and establishment of an inland port.

99 (6) "Contaminated land" means land:

100 (a) within a project area; and

101 (b) that contains hazardous materials, as defined in Section 19-6-302, or hazardous
102 substances, as defined in Section 19-6-302, on, in, or under the land.

103 [~~6~~] (7) "Development" means:

104 (a) the demolition, construction, reconstruction, modification, expansion, or
105 improvement of a building, utility, infrastructure, landscape, parking lot, park, trail,
106 recreational amenity, or other facility, including public infrastructure and improvements; and

107 (b) the planning of, arranging for, or participation in any of the activities listed in
108 Subsection [~~6~~] (7)(a).

109 [~~7~~] (8) "Development project" means a project for the development of land within a
110 project area.

111 [~~8~~] (9) "Inland port" means one or more sites that:

112 (a) contain multimodal facilities, intermodal facilities, or other facilities that:

113 (i) are related but may be separately owned and managed; and

114 (ii) together are intended to:

115 (A) allow global trade to be processed and altered by value-added services as goods
116 move through the supply chain;

117 (B) provide a regional merging point for transportation modes for the distribution of
118 goods to and from ports and other locations in other regions;

119 (C) provide cargo-handling services to allow freight consolidation and distribution,
120 temporary storage, customs clearance, and connection between transport modes; and

121 (D) provide international logistics and distribution services, including freight
122 forwarding, customs brokerage, integrated logistics, and information systems; and

123 (b) may include a satellite customs clearance terminal, an intermodal facility, a
124 customs pre-clearance for international trade, or other facilities that facilitate, encourage, and
125 enhance regional, national, and international trade.

126 ~~[(9)]~~ (10) "Inland port use" means a use of land:

127 (a) for an inland port;

128 (b) that directly implements or furthers the purposes of an inland port, as stated in

129 Subsection ~~[(8)]~~ (9);

130 (c) that complements or supports the purposes of an inland port, as stated in Subsection

131 ~~[(8)]~~ (9); or

132 (d) that depends upon the presence of the inland port for the viability of the use.

133 ~~[(10)]~~ (11) "Intermodal facility" means a facility for transferring containerized cargo
134 between rail, truck, air, or other transportation modes.

135 ~~[(11)]~~ (12) "Multimodal facility" means a hub or other facility for trade combining any
136 combination of rail, trucking, air cargo, and other transportation services.

137 ~~[(12)]~~ (13) "Nonvoting member" means an individual appointed as a member of the
138 board under Subsection 11-58-302(3) who does not have the power to vote on matters of
139 authority business.

140 ~~[(13)]~~ (14) "Project area" means:

141 (a) the authority jurisdictional land, subject to Section 11-58-605; or

142 (b) land outside the authority jurisdictional land, whether consisting of a single
143 contiguous area or multiple noncontiguous areas, described in a project area plan or draft
144 project area plan, where the development project set forth in the project area plan or draft
145 project area plan takes place or is proposed to take place.

146 ~~[(14)]~~ (15) "Project area budget" means a multiyear projection of annual or cumulative
147 revenues and expenses and other fiscal matters pertaining to the project area.

148 ~~[(15)]~~ (16) "Project area plan" means a written plan that, after its effective date, guides
149 and controls the development within a project area.

150 ~~[(16)]~~ (17) "Property tax" includes a privilege tax and each levy on an ad valorem basis
151 on tangible or intangible personal or real property.

152 ~~[(17)]~~ (18) "Property tax differential":

153 (a) means the difference between:

154 (i) the amount of property tax revenues generated each tax year by all taxing entities
155 from a project area, using the current assessed value of the property; and

156 (ii) the amount of property tax revenues that would be generated from that same area
157 using the base taxable value of the property; and

158 (b) does not include property tax revenue from:

159 (i) a county additional property tax or multicounty assessing and collecting levy
160 imposed in accordance with Section 59-2-1602;

161 (ii) a judgment levy imposed by a taxing entity under Section 59-2-1328 or 59-2-1330;

162 or

163 (iii) a levy imposed by a taxing entity under Section 11-14-310 to pay for a general
164 obligation bond.

165 ~~[(18)]~~ (19) "Public entity" means:

166 (a) the state, including each department, division, or other agency of the state; or

167 (b) a county, city, town, metro township, school district, local district, special service
168 district, interlocal cooperation entity, community reinvestment agency, or other political
169 subdivision of the state, including the authority.

170 ~~[(19)]~~ (20) (a) "Public infrastructure and improvements" ~~[(a)]~~ means infrastructure,
171 improvements, facilities, or buildings that:

172 (i) (A) benefit the public ~~[(a)]~~ ~~and~~ ~~(ii) (A)]~~ and are owned by a public entity or a utility; or

173 (B) benefit the public and are publicly maintained or operated by a public entity; or

174 (ii) (A) are privately owned;

175 (B) benefit the public;

176 (C) as determined by the board, provide a substantial benefit to the development and
177 operation of a project area; and

178 (D) are built according to applicable county or municipal design and safety standards.

179 (b) "Public infrastructure and improvements" includes:

180 (i) facilities, lines, or systems that provide:

181 (A) water, chilled water, or steam; or

182 (B) sewer, storm drainage, natural gas, electricity, energy storage, renewable energy,

183 microgrids, or telecommunications service;

184 (ii) streets, roads, curb, gutter, sidewalk, walkways, solid waste facilities, parking
185 facilities, rail lines, intermodal facilities, multimodal facilities, and public transportation
186 facilities;

187 (iii) an inland port; and

188 (iv) infrastructure, improvements, facilities, or buildings that~~[(A) are privately~~
189 ~~owned; (B) benefit the public; (C) as determined by the board, provide a substantial benefit to~~
190 ~~the development and operation of a project area; and (D) are built according to the applicable~~
191 ~~county or municipal design and safety standards for public infrastructure.]~~ are developed as
192 part of a remediation project.

193 (21) "Remediation" includes:

194 (a) activities for the cleanup, rehabilitation, and development of contaminated land;

195 and

196 (b) acquiring an interest in land within a remediation project area.

197 (22) "Remediation differential" means property tax differential generated from a
198 remediation project area.

199 (23) "Remediation project" means a project for the remediation of contaminated land
200 that:

201 (a) is owned by:

202 (i) the state or a department, division, or other instrumentality of the state;

203 (ii) an independent entity, as defined in Section [63E-1-102](#); or

204 (iii) a political subdivision of the state; and

205 (b) became contaminated land before the owner described in Subsection (23)(a)
206 obtained ownership of the land.

207 (24) "Remediation project area" means a project area consisting of contaminated land
208 that is or is expected to become the subject of a remediation project.

209 ~~[(20)]~~ (25) "Shapefile" means the digital vector storage format for storing geometric
210 location and associated attribute information.

211 ~~[(21)]~~ (26) "Taxable value" means the value of property as shown on the last equalized
212 assessment roll.

213 ~~[(22)]~~ (27) "Taxing entity":

214 (a) means a public entity that levies a tax on property within a project area; and

215 (b) does not include a public infrastructure district that the authority creates under Title
216 17D, Chapter 4, Public Infrastructure District Act.

217 ~~[(23)]~~ (28) "Voting member" means an individual appointed or designated as a member
218 of the board under Subsection 11-58-302(2).

219 Section 2. Section 11-58-106 is amended to read:

220 **11-58-106. Loan approval committee -- Approval of infrastructure loans.**

221 (1) As used in this section:

222 (a) "Borrower" means the same as that term is defined in Section 63A-3-401.5.

223 (b) "Infrastructure loan" means the same as that term is defined in Section
224 63A-3-401.5.

225 (c) "Infrastructure project" means the same as that term is defined in Section
226 63A-3-401.5.

227 (d) "Loan approval committee" means a committee consisting of the individuals who
228 are the voting members of the board.

229 (2) The loan approval committee may approve an infrastructure loan from the inland
230 port fund, as defined in Section 63A-3-401.5, to a borrower for an infrastructure project
231 undertaken by the borrower.

232 (3) (a) The loan approval committee shall establish the terms of an infrastructure loan
233 in accordance with Section 63A-3-404.

234 (b) The loan approval committee shall require the terms of an infrastructure loan
235 secured by property tax differential to include a requirement that money from the infrastructure
236 loan be used only for an infrastructure project within the project area that generates the
237 property tax differential.

238 ~~[(c) The terms of an infrastructure loan that the loan approval committee approves may
239 include provisions allowing for the infrastructure loan to be forgiven if:]~~

240 ~~[(i) the infrastructure loan is to a public university in the state;]~~

241 ~~[(ii) the infrastructure loan is to fund a vehicle electrification pilot project;]~~

242 ~~[(iii) the amount of the infrastructure loan does not exceed \$15,000,000; and]~~

243 ~~[(iv) the public university receives matching funds for the vehicle electrification pilot
244 project from another source.]~~

245 (4) (a) The loan approval committee shall establish policies and guidelines with respect
246 to prioritizing requests for infrastructure loans and approving infrastructure loans.

247 (b) With respect to infrastructure loan requests for an infrastructure project on authority
248 jurisdictional land, the policies and guidelines established under Subsection (4)(a) shall give
249 priority to an infrastructure loan request that furthers the policies and best practices
250 incorporated into the environmental sustainability component of the authority's business plan
251 under Subsection 11-58-202(1)(a).

252 (5) Within 60 days after the execution of an infrastructure loan, the loan approval
253 committee shall report the infrastructure loan, including the loan amount, terms, interest rate,
254 and security, to:

255 (a) the Executive Appropriations Committee; and

256 (b) the State Finance Review Commission created in Section 63C-25-201.

257 (6) (a) Salaries and expenses of committee members who are legislators shall be paid
258 in accordance with Section 36-2-2 and Legislative Joint Rules, Title 5, Chapter 3, Legislator
259 Compensation.

260 (b) A committee member who is not a legislator may not receive compensation or
261 benefits for the member's service on the committee, but may receive per diem and
262 reimbursement for travel expenses incurred as a committee member at the rates established by
263 the Division of Finance under:

264 (i) Sections 63A-3-106 and 63A-3-107; and

265 (ii) rules made by the Division of Finance pursuant to Sections 63A-3-106 and
266 63A-3-107.

267 Section 3. Section 11-58-205 is amended to read:

268 **11-58-205. Applicability of other law -- Cooperation of state and local**
269 **governments -- Municipality to consider board input -- Prohibition relating to natural**
270 **resources -- Inland port as permitted or conditional use -- Municipal services --**
271 **Disclosure by nonauthority governing body member -- Services from state agencies --**
272 **Procurement policy.**

273 (1) Except as otherwise provided in this chapter, the authority does not have and may
274 not exercise any powers relating to the regulation of land uses on the authority jurisdictional
275 land.

276 (2) The authority is subject to and governed by Sections [63E-2-106](#), [63E-2-107](#),
277 [63E-2-108](#), [63E-2-109](#), [63E-2-110](#), and [63E-2-111](#), but is not otherwise subject to or governed
278 by Title 63E, Independent Entities Code.

279 (3) A department, division, or other agency of the state and a political subdivision of
280 the state shall cooperate with the authority to the fullest extent possible to provide whatever
281 support, information, or other assistance the board requests that is reasonably necessary to help
282 the authority fulfill its duties and responsibilities under this chapter.

283 (4) In making decisions affecting the authority jurisdictional land, the legislative body
284 of a municipality in which the authority jurisdictional land is located shall consider input from
285 the authority board.

286 (5) (a) No later than December 31, 2018, the ordinances of a municipality with
287 authority jurisdictional land within its boundary shall allow an inland port as a permitted or
288 conditional use, subject to standards that are:

- 289 (i) determined by the municipality; and
- 290 (ii) consistent with the policies and objectives stated in Subsection [11-58-203](#)(1).

291 (b) A municipality whose ordinances do not comply with Subsection (5)(a) within the
292 time prescribed in that subsection shall allow an inland port as a permitted use without regard
293 to any contrary provision in the municipality's land use ordinances.

294 (6) The transporting, unloading, loading, transfer, or temporary storage of natural
295 resources may not be prohibited on the authority jurisdictional land.

296 (7) (a) A municipality whose boundary includes authority jurisdictional land shall
297 provide the same municipal services to the area of the municipality that is within the authority
298 jurisdictional land as the municipality provides to other areas of the municipality with similar
299 zoning and a similar development level.

300 (b) The level and quality of municipal services that a municipality provides within
301 authority jurisdictional land shall be fairly and reasonably consistent with the level and quality
302 of municipal services that the municipality provides to other areas of the municipality with
303 similar zoning and a similar development level.

304 (8) (a) As used in this Subsection (8):

- 305 (i) "Direct financial benefit" means the same as that term is defined in Section
306 [11-58-304](#).

307 (ii) "Nonauthority governing body member" means a member of the board or other
308 body that has authority to make decisions for a nonauthority government owner.

309 (iii) "Nonauthority government owner" mean a state agency or nonauthority local
310 government entity that owns land that is part of the authority jurisdictional land.

311 (iv) "Nonauthority local government entity":

312 (A) means a county, city, town, metro township, local district, special service district,
313 community reinvestment agency, or other political subdivision of the state; and

314 (B) excludes the authority.

315 (v) "State agency" means a department, division, or other agency or instrumentality of
316 the state, including an independent state agency.

317 (b) A nonauthority governing body member who owns or has a financial interest in
318 land that is part of the authority jurisdictional land or who reasonably expects to receive a
319 direct financial benefit from development of authority jurisdictional land shall submit a written
320 disclosure to the authority board and the nonauthority government owner.

321 (c) A written disclosure under Subsection (8)(b) shall describe, as applicable:

322 (i) the nonauthority governing body member's ownership or financial interest in
323 property that is part of the authority jurisdictional land; and

324 (ii) the direct financial benefit the nonauthority governing body member expects to
325 receive from development of authority jurisdictional land.

326 (d) A nonauthority governing body member required under Subsection (8)(b) to submit
327 a written disclosure shall submit the disclosure no later than 30 days after:

328 (i) the nonauthority governing body member:

329 (A) acquires an ownership or financial interest in property that is part of the authority
330 jurisdictional land; or

331 (B) first knows that the nonauthority governing body member expects to receive a
332 direct financial benefit from the development of authority jurisdictional land; or

333 (ii) the effective date of this Subsection (8), if that date is later than the period
334 described in Subsection (8)(d)(i).

335 (e) A written disclosure submitted under this Subsection (8) is a public record.

336 ~~[(9) No later than December 31, 2022, a primary municipality, as defined in Section~~
337 ~~11-58-601, shall enter into an agreement with the authority under which the primary~~

338 ~~municipality agrees to facilitate the efficient processing of land use applications, as defined in~~
339 ~~Section 10-9a-103, relating to authority jurisdictional land within the primary municipality,~~
340 ~~including providing for at least one full-time employee as a single point of contact for the~~
341 ~~processing of those land use applications.]~~

342 (9) The authority may request and, upon request, shall receive:

343 (a) fuel dispensing and motor pool services provided by the Division of Fleet
344 Operations;

345 (b) surplus property services provided by the Division of Purchasing and General
346 Services;

347 (c) information technology services provided by the Division of Technology Services;

348 (d) archive services provided by the Division of Archives and Records Service;

349 (e) financial services provided by the Division of Finance;

350 (f) human resources services provided by the Division of Human Resource

351 Management;

352 (g) legal services provided by the Office of the Attorney General; and

353 (h) banking services provided by the Office of the State Treasurer.

354 (10) (a) To govern authority procurements, the board shall adopt a procurement policy
355 that the board determines to be substantially consistent with applicable provisions of Title 63G,
356 Chapter 6a, Utah Procurement Code.

357 (b) The board may delegate to the executive director the responsibility to adopt a
358 procurement policy.

359 (c) The board's determination under Subsection (10)(a) of substantial consistency is
360 final and conclusive.

361 Section 4. Section **11-58-206** is amended to read:

362 **11-58-206. Port authority funds.**

363 The authority may use authority funds for any purpose authorized under this chapter,
364 including:

365 (1) promoting, facilitating, and advancing inland port uses;

366 (2) owning and operating an intermodal facility; [~~and~~]

367 (3) the remediation of contaminated land within a project area; and

368 [~~3~~] (4) paying any consulting fees and staff salaries and other administrative,

369 overhead, legal, and operating expenses of the authority.

370 Section 5. Section **11-58-207** is amended to read:

371 **11-58-207. Projects benefitting authority jurisdictional land.**

372 To foster economic development within and enhance the uses of the authority
373 jurisdictional land~~[-(1)]~~, the Department of Transportation shall:

374 (1) fund, from money designated in the Transportation Investment Fund for that
375 purpose, the completion of 2550 South from 5600 West to 8000 West, with matching funds
376 from the county in which the road is located; and

377 (2) ~~[the county in which the proposed connection is located shall study a connection of]~~
378 work with the authority and other stakeholders to study 7200 West between SR 201 and I-80.

379 Section 6. Section **11-58-302** is amended to read:

380 **11-58-302. Number of board members -- Appointment -- Vacancies.**

381 (1) The authority's board shall consist of five voting members, as provided in
382 Subsection (2).

383 (2) (a) The governor shall appoint as board members two individuals who are not
384 elected government officials:

385 (i) one of whom shall be an individual engaged in statewide economic development or
386 corporate recruitment and retention; and

387 (ii) one of whom shall be an individual engaged in statewide trade, import and export
388 activities, foreign direct investment, or public-private partnerships.

389 (b) The president of the Senate shall appoint as a board member one individual with
390 relevant business expertise.

391 (c) The speaker of the House of Representatives shall appoint as a board member one
392 individual with relevant business expertise.

393 (d) The president of the Senate and speaker of the House of Representatives shall
394 jointly appoint as a board member one individual with relevant business expertise.

395 (3) (a) The board shall include three nonvoting board members.

396 (b) The board shall appoint as nonvoting board members two individuals with
397 expertise in transportation and logistics.

398 (c) One of the nonvoting board members shall be a member of the Salt Lake City
399 Council, designated by the Salt Lake City Council, who represents a council district whose

400 boundary includes authority jurisdictional land.

401 (d) The board may set the term of office for nonvoting board members appointed under
402 Subsection (3)(b).

403 (4) An individual required under Subsection (2) to appoint a board member shall
404 appoint each initial board member the individual is required to appoint no later than June 1,
405 2022.

406 (5) (a) A vacancy in the board shall be filled in the same manner under this section as
407 the appointment of the member whose vacancy is being filled.

408 (b) A person appointed to fill a vacancy shall serve the remaining unexpired term of
409 the member whose vacancy the person is filling.

410 (6) A member of the board appointed under Subsection (2) serves at the pleasure of
411 and may be removed and replaced at any time, with or without cause, by the individual or
412 individuals who appointed the member.

413 (7) Upon a vote of a majority of all [board] voting members, the board may appoint a
414 board chair and any other officer of the board.

415 (8) The board may appoint one or more advisory committees that may include
416 individuals from impacted public entities, community organizations, environmental
417 organizations, business organizations, or other organizations or associations.

418 Section 7. Section **11-58-303** is amended to read:

419 **11-58-303. Term of board members -- Quorum -- Compensation.**

420 (1) The term of a board member appointed under Subsection **11-58-302(2)** is four
421 years, except that the initial term of one of the two members appointed under Subsection
422 **11-58-302(2)(a)** and of the member appointed under Subsection **11-58-302(2)(d)** is two years.

423 (2) Each board member shall serve until a successor is duly appointed and qualified.

424 (3) A board member may serve multiple terms if duly appointed to serve each term
425 under Subsection **11-58-302(2)**.

426 (4) A majority of [board] voting members constitutes a quorum, and the action of a
427 majority of [~~a quorum~~] voting members constitutes action of the board.

428 (5) (a) A board member who is not a legislator may not receive compensation or
429 benefits for the member's service on the board, but may receive per diem and reimbursement
430 for travel expenses incurred as a board member as allowed in:

- 431 (i) Sections [63A-3-106](#) and [63A-3-107](#); and
- 432 (ii) rules made by the Division of Finance according to Sections [63A-3-106](#) and
- 433 [63A-3-107](#).
- 434 (b) Compensation and expenses of a board member who is a legislator are governed by
- 435 Section [36-2-2](#) and Legislative Joint Rules, Title 5, Chapter 3, Legislator Compensation.
- 436 Section 8. Section **11-58-501** is amended to read:
- 437 **11-58-501. Preparation of project area plan -- Required contents of project area**
- 438 **plan.**
- 439 (1) (a) ~~[The]~~ Subject to Section [11-58-605](#), the authority jurisdictional land constitutes
- 440 a single project area.
- 441 (b) The authority is not required to adopt a project area plan for a project area
- 442 consisting of the authority jurisdictional land.
- 443 (2) (a) The board may adopt a project area plan for land that is outside the authority
- 444 jurisdictional land, as provided in this part, if the board receives written consent to include the
- 445 land in the project area described in the project area plan from~~[-(i)]~~, as applicable:
- 446 ~~[(A)]~~ (i) the legislative body of the county in whose unincorporated area the land is
- 447 located; or
- 448 ~~[(B)]~~ (ii) the legislative body of the municipality in which the land is located~~[-and]~~
- 449 ~~[(ii) the owner of the land.]~~
- 450 (b) (i) An owner of land proposed to be included within a project area may request that
- 451 the owner's land be excluded from the project area.
- 452 (ii) A request under Subsection (2)(b)(i) shall be submitted to the board:
- 453 (A) in writing; and
- 454 (B) no more than 45 days after the public meeting under Subsection [11-58-502](#)(1).
- 455 ~~[(b)]~~ (c) Land included or to be included within a project area need not be contiguous
- 456 or in close proximity to the authority jurisdictional land.
- 457 ~~[(c)]~~ (d) In order to adopt a project area plan, the board shall:
- 458 (i) prepare a draft project area plan;
- 459 (ii) give notice as required under Subsection [11-58-502](#)(2);
- 460 (iii) hold at least one public meeting, as required under Subsection [11-58-502](#)(1); and
- 461 (iv) after holding at least one public meeting and subject to ~~[Subsection (2)(d)]~~

462 Subsections (2)(b) and (e), adopt the draft project area plan as the project area plan.

463 [~~(d)~~] (e) Before adopting a draft project area plan as the project area plan, the board:

464 (i) shall eliminate from the proposed project area the land of any owner who requests
465 the owner's land to be excluded from the project area under Subsection (2)(b); and

466 (ii) may make other modifications to the draft project area plan that the board considers
467 necessary or appropriate.

468 (3) Each project area plan and draft project area plan shall contain:

469 (a) a legal description of the boundary of the project area;

470 (b) the authority's purposes and intent with respect to the project area; and

471 (c) the board's findings and determination that:

472 (i) there is a need to effectuate a public purpose;

473 (ii) there is a public benefit to the proposed development project;

474 (iii) it is economically sound and feasible to adopt and carry out the project area plan;

475 and

476 (iv) carrying out the project area plan will promote the goals and objectives stated in

477 Subsection [11-58-203](#)(1).

478 Section 9. Section **11-58-505** is amended to read:

479 **11-58-505. Project area budget.**

480 (1) Before the authority may use the property tax differential from a project area, the
481 board shall prepare and adopt a project area budget.

482 (2) A project area budget shall include:

483 (a) the base taxable value of property in the project area;

484 (b) the projected property tax differential expected to be generated within the project
485 area;

486 (c) the amount of the property tax differential expected to be used to implement the
487 project area plan, including the estimated amount of the property tax differential to be used for:

488 (i) land acquisition[;];

489 (ii) public [~~improvements,~~] infrastructure and improvements[;];

490 (iii) a remediation project, if applicable; and

491 (iv) loans, grants, or other incentives to private and public entities;

492 (d) the property tax differential expected to be used to cover the cost of administering

493 the project area plan; ~~and~~

494 (e) the amount of property tax differential expected to be shared with other taxing
 495 entities; and

496 ~~(e)~~ (f) for property that the authority owns or leases and expects to sell or sublease,
 497 the expected total cost of the property to the authority and the expected selling price or lease
 498 payments.

499 (3) The board may amend an adopted project area budget as and when the board
 500 considers it appropriate.

501 (4) For a project area that consists of the authority jurisdictional land, the budget
 502 requirements of this part are met by the authority complying with the budget requirements of
 503 Part 8, Port Authority Budget, Reporting, and Audits.

504 Section 10. Section **11-58-600.5** is enacted to read:

505 **11-58-600.5. Definitions.**

506 As used in this part:

507 (1) "General differential" means property tax differential generated by a property tax
 508 levied:

509 (a) on property that is not part of the authority jurisdictional land or within a
 510 remediation project area; and

511 (b) by all taxing entities.

512 (2) "Nonmunicipal differential" means property tax differential generated from a
 513 property tax imposed:

514 (a) on property that is part of the authority jurisdictional land; and

515 (b) by all taxing entities other than the primary municipality.

516 (3) "Primary municipality" means the municipality that has more authority
 517 jurisdictional land within the municipality's boundary than is included within the boundary of
 518 any other municipality.

519 (4) "Primary municipality differential" means property tax differential generated by a
 520 property tax levied:

521 (a) on property in the reduced area; and

522 (b) by the primary municipality.

523 (5) "Primary municipality's agency" means the community development and renewal

524 agency created by a primary municipality.

525 (6) "Reduced area" means the authority jurisdictional land that is within a primary
526 municipality, excluding:

527 (a) an area described in Subsection [11-58-600.7\(1\)](#);

528 (b) a parcel of land described in Subsection [11-56-600.7\(2\)](#); and

529 (c) a remediation project area, if a remediation project area is created under Section
530 [11-58-605](#).

531 Section 11. Section **11-58-600.7** is enacted to read:

532 **11-58-600.7. Limit on tax differential the authority may receive from authority**
533 **jurisdictional land.**

534 The authority may not receive:

535 (1) a taxing entity's portion of property tax differential generated from an area that is
536 part of the authority jurisdictional land and included within a community reinvestment project
537 area under a community reinvestment project area plan, as defined in Section [17C-1-102](#),
538 adopted before October 1, 2018, if the taxing entity has, before October 1, 2018, entered into a
539 fully executed, legally binding agreement under which the taxing entity agrees to the use of the
540 taxing entity's tax increment, as defined in Section [17C-1-102](#), under the community
541 reinvestment project area plan; or

542 (2) property tax differential from a parcel of land:

543 (a) that is part of the authority jurisdictional land;

544 (b) that was substantially developed before December 1, 2018;

545 (c) for which a certificate of occupancy was issued before December 1, 2018; and

546 (d) that is identified in a list that the municipality in which the land is located provides
547 to the authority and the county assessor by April 1, 2020.

548 Section 12. Section **11-58-601** is amended to read:

549 **11-58-601. General differential and nonmunicipal differential.**

550 (1) As used in this section:

551 (a) "Designation resolution" means a resolution adopted by the board that designates a
552 transition date for the parcel specified in the resolution.

553 ~~[(b) "Exempt area" means the authority jurisdictional land that is within a primary~~
554 ~~municipality, excluding areas described in Subsection (5)(a) and parcels of land described in~~

555 Subsection (5)(b).]

556 [(e) "Exempt area property tax" means the same as that term is defined in Section
557 ~~11-58-604.~~]

558 [(d) "Post-designation differential" means 75% of property tax differential generated
559 from a post-designation parcel.]

560 [(e)] (b) "Post-designation parcel" means a parcel within a project area after the
561 transition date for that parcel.

562 [(f) "Pre-designation differential" means 75% of property tax differential generated
563 from all pre-designation parcels within a project area.]

564 [(g)] (c) "Pre-designation parcel" means a parcel within a project area before the
565 transition date for that parcel.

566 [(h) "Primary municipality" means the municipality that has more authority
567 jurisdictional land within the municipality's boundary than is included within the boundary of
568 any other municipality.]

569 [(i)] (d) "Transition date" means the date indicated in a designation resolution after
570 which the [authority is to be paid post-designation differential for the parcel that is the subject
571 of a designation resolution.] parcel that is the subject of the designation resolution is a
572 post-designation parcel.

573 (2) This section applies to nonmunicipal differential and general differential to be paid
574 to the authority.

575 [(2)(a)] (3) The authority shall be paid [~~pre-designation~~] 75% of nonmunicipal
576 differential generated [within the authority jurisdictional land] from a pre-designation parcel
577 that is part of the authority jurisdictional land:

578 [(i)] (a) for the period beginning November 2019 and ending the earlier of:

579 (i) the transition date for that parcel; and

580 (ii) November 30, 2044; and

581 [(ii)] (b) for a period of 15 years following [~~the period described in Subsection~~
582 ~~(2)(a)(i)] November 2044 if, before the end of [~~the period described in Subsection (2)(a)(i);~~
583 November 2044:~~

584 (i) the parcel has not become a post-designation parcel; and

585 (ii) the board adopts a resolution [extending the period described in Subsection

586 (2)(a)(i) for 15 years] approving the 15-year extension.

587 [~~(b) The authority shall be paid pre-designation differential generated within a project~~
588 ~~area, other than the authority jurisdictional land:]~~

589 [~~(i) for a period of 25 years beginning the date the board adopts a project area plan~~
590 ~~under Section 11-58-502 establishing the project area, and]~~

591 [~~(ii) for a period of 15 years following the period described in Subsection (2)(b)(i) if,~~
592 ~~before the end of the period described in Subsection (2)(b)(i), the board adopts a resolution~~
593 ~~extending the period described in Subsection (2)(b)(i) for 15 years.]~~

594 [~~(3) The~~] (4) (a) As provided in Subsection (4)(b), the authority shall be paid
595 [post-designation]:

596 (i) 75% of nonmunicipal differential generated from a post-designation parcel that is
597 part of the authority jurisdictional land; and

598 (ii) 75% of general differential generated from a post-designation parcel[+] that is not
599 part of the authority jurisdictional land.

600 (b) The property tax differential paid under Subsection (4)(a) from a post-designation
601 parcel shall be paid:

602 [~~(a)~~] (i) for a period of 25 years beginning on the transition date for that parcel; and

603 [~~(b)~~] (ii) for a period of an additional 15 years beyond the period stated in Subsection
604 [~~(3)(a)~~] (4)(b)(i) if the board determines by resolution that the additional years of
605 [post-designation] nonmunicipal differential or general differential, as the case may be, from
606 that parcel will produce a significant benefit.

607 [~~(4)~~] (5) (a) For purposes of this section, the authority may designate an improved
608 portion of a parcel in a project area as a separate parcel.

609 (b) An authority designation of an improved portion of a parcel as a separate parcel
610 under Subsection [~~(4)~~] (5)(a) does not constitute a subdivision, as defined in Section 10-9a-103
611 or Section 17-27a-103.

612 (c) A county recorder shall assign a separate tax identification number to the improved
613 portion of a parcel designated by the authority as a separate parcel under Subsection [~~(4)~~]
614 (5)(a).

615 [~~(5) The authority may not receive:]~~

616 [~~(a) a taxing entity's portion of property tax differential generated from an area~~

617 included within a community reinvestment project area under a community reinvestment
618 project area plan, as defined in Section ~~17C-1-102~~, adopted before October 1, 2018, if the
619 taxing entity has, before October 1, 2018, entered into a fully executed, legally binding
620 agreement under which the taxing entity agrees to the use of its tax increment, as defined in
621 Section ~~17C-1-102~~, under the community reinvestment project area plan; or]

622 [~~(b) property tax differential from a parcel of land:]~~

623 [~~(i) that was substantially developed before December 1, 2018;]~~

624 [~~(ii) for which a certificate of occupancy was issued before December 1, 2018; and]~~

625 [~~(iii) that is identified in a list that the municipality in which the land is located~~

626 ~~provides to the authority and the county assessor by April 1, 2020.]~~

627 [~~(6) (a) Subsection (6)(b) applies if:]~~

628 [~~(i) the primary municipality, the primary municipality's agency, as defined in Section~~
629 ~~11-58-604, and the authority have entered into the agreement described in Section 11-58-604;~~
630 ~~and]~~

631 [~~(ii) the primary municipality and the authority have entered into the agreement~~
632 ~~described in Subsection 11-58-205(9).]~~

633 [~~(b) If the conditions under Subsection (6)(a) have been met, beginning with the first~~
634 ~~tax year that begins on or after January 1, 2023:]~~

635 [~~(i) the distribution of exempt area property tax to the authority:]~~

636 [~~(A) is not governed by Subsections (2) and (3); and]~~

637 [~~(B) is governed by Section 11-58-604; and]~~

638 [~~(ii) the primary municipality shall be paid, for the primary municipality's use for~~
639 ~~municipal operations, all exempt area property tax remaining after the payment of exempt area~~
640 ~~property tax as required under Section 11-58-604.]~~

641 [~~(7) (a) As used in this Subsection (7):]~~

642 [~~(i) "Agency land" means authority jurisdictional land that is within the boundary of an~~
643 ~~eligible community reinvestment agency and from which the authority is paid property tax~~
644 ~~differential.]~~

645 [~~(ii) "Applicable differential" means the amount of property tax differential paid to the~~
646 ~~authority that is generated from agency land.]~~

647 [~~(iii) "Eligible community reinvestment agency" means the community reinvestment~~

648 agency in which agency land is located.]

649 ~~[(b) The authority shall pay 10% of applicable differential to the eligible community~~
 650 ~~reinvestment agency, to be used for affordable housing as provided in Section 17C-1-412.]~~

651 ~~[(8) (a) Subject to Subsection (8)(b), a county that collects property tax on property~~
 652 ~~within a project area shall, in the manner and at the time provided in Section 59-2-1365:]~~

653 ~~[(i) pay and distribute to the authority the property tax differential that the authority is~~
 654 ~~entitled to collect under this chapter, including exempt area property tax the authority is~~
 655 ~~entitled to collect under Section 11-58-604;]~~

656 ~~[(ii) pay and distribute to a primary municipality's agency, as defined in Section~~
 657 ~~11-58-604, the exempt area property tax that the primary municipality's agency is required to~~
 658 ~~use for affordable housing, as provided in Subsection 11-58-604(4)(c); and]~~

659 ~~[(iii) pay and distribute to a primary municipality the exempt area property tax~~
 660 ~~described in Subsection (6)(b)(ii).]~~

661 ~~[(b) For property tax differential that a county collects for tax year 2019, a county shall~~
 662 ~~pay and distribute to the authority, on or before June 30, 2020, the property tax differential that~~
 663 ~~the authority is entitled to collect:]~~

664 ~~[(i) according to the provisions of this section; and]~~

665 ~~[(ii) based on the boundary of the authority jurisdictional land as of May 31, 2020.]~~

666 ~~[(9) Notwithstanding any other provision of this chapter, beginning with the first tax~~
 667 ~~year that begins on or after January 1, 2023, the authority may not use the portion of property~~
 668 ~~tax differential generated by a property tax levied by a primary municipality on the exempt area~~
 669 ~~unless the primary municipality, the primary municipality's agency, as defined in Section~~
 670 ~~11-58-604, and the authority have entered into an agreement as provided in Section~~
 671 ~~11-58-604.]~~

672 Section 13. Section 11-58-602 is amended to read:

673 **11-58-602. Allowable uses of property tax differential and other funds.**

674 (1) (a) The authority may use money from property tax differential, money the
 675 authority receives from the state, money the authority receives under Subsection
 676 59-12-205(2)(a)(ii)(C), and other money available to the authority:

677 (i) for any purpose authorized under this chapter;

678 (ii) for administrative, overhead, legal, consulting, and other operating expenses of the

679 authority;

680 (iii) to pay for, including financing or refinancing, all or part of the development of
681 land within a project area, including assisting the ongoing operation of a development or
682 facility within the project area;

683 (iv) to pay the cost of the installation and construction of public infrastructure and
684 improvements within the project area from which the property tax differential funds were
685 collected;

686 (v) to pay the cost of the installation of public infrastructure and improvements outside
687 a project area if the board determines by resolution that the infrastructure and improvements
688 are of benefit to the project area;

689 (vi) to pay to a community reinvestment agency for affordable housing, as provided in
690 Subsection [~~11-58-601(7)~~] 11-58-606(2);

691 (vii) to pay the principal and interest on bonds issued by the authority; [~~and~~]

692 (viii) to pay the cost of acquiring a conservation easement on land that is part of or
693 adjacent to authority jurisdictional land:

694 (A) for the perpetual preservation of the land from development; and

695 (B) to provide a buffer area between authority jurisdictional land intended for
696 development and land outside the boundary of the authority jurisdictional land; and

697 [~~viii~~] (ix) subject to Subsection (1)(b), to encourage, incentivize, or require
698 development that:

699 (A) mitigates noise, air pollution, light pollution, surface and groundwater pollution,
700 and other negative environmental impacts;

701 (B) mitigates traffic congestion; or

702 (C) uses high efficiency building construction and operation.

703 (b) (i) (A) The authority shall establish minimum mitigation and environmental
704 standards that a landowner is required to meet to qualify for the use of property tax differential
705 under Subsection (1)(a)[~~viii~~](ix) in the landowner's development.

706 (B) Minimum mitigation and environmental standards established under Subsection
707 (1)(b)(i)(A) shall include a standard prohibiting the use of property tax differential for new
708 commercial or industrial development or an expansion of existing commercial or industrial
709 development within the authority jurisdictional land if the new or expanded development will

710 consume on an annual basis more than 200,000 gallons of potable water per day.

711 (ii) In establishing minimum mitigation and environmental standards, the authority
712 shall consult with:

713 (A) the municipality in which the development is expected to occur, for development
714 expected to occur within a municipality; or

715 (B) the county in whose unincorporated area the development is expected to occur, for
716 development expected to occur within the unincorporated area of a county.

717 (iii) The authority may not use property tax differential under Subsection (1)(a)(viii)
718 for a landowner's development in a project area unless the minimum mitigation and
719 environmental standards are followed with respect to that landowner's development.

720 (2) The authority may use revenue generated from the operation of public infrastructure
721 operated by the authority or improvements, including an intermodal facility, operated by the
722 authority to:

723 (a) operate and maintain the infrastructure or improvements; and

724 (b) pay for authority operating expenses, including administrative, overhead, and legal
725 expenses.

726 (3) The determination of the board under Subsection (1)(a)(v) regarding benefit to the
727 project area is final.

728 (4) The authority may not use property tax differential revenue collected from one
729 project area for a development project within another project area.

730 ~~[(5) Until the authority adopts a business plan under Subsection 11-58-202(1)(a), the~~
731 ~~authority may not spend property tax differential revenue collected from authority jurisdictional~~
732 ~~land.]~~

733 (5) The authority may use up to 10% of the general differential revenue generated from
734 a project area to pay for affordable housing within or near the project area.

735 (6) The authority may share general differential funds with a taxing entity that levies a
736 property tax on land within the project area from which the general differential is generated.

737 (7) The authority may use nonmunicipal differential funds or primary municipality
738 differential funds to pay the cost of acquiring water shares or water rights to provide water to
739 the Great Salt Lake.

740 ~~[(6)]~~ (8) (a) As used in this Subsection ~~[(6)]~~ (8):

741 (i) "Authority sales and use tax revenue" means money distributed to the authority
742 under Subsection 59-12-205(2)(a)(ii)(C).

743 (ii) "Eligible county" means a county that would be entitled to receive sales and use tax
744 revenue under Subsection 59-12-205(2)(a)(ii)(A) in the absence of Subsection
745 59-12-205(2)(a)(ii)(C).

746 (iii) "Eligible municipality" means a municipality that would be entitled to receive
747 sales and use tax revenue under Subsection 59-12-205(2)(a)(ii)(A) in the absence of Subsection
748 59-12-205(2)(a)(ii)(C).

749 (iv) "Point of sale portion" means:

750 (A) for an eligible county, the amount of sales and use tax revenue the eligible county
751 would have received under Subsection 59-12-205(2)(a)(ii)(A) in the absence of Subsection
752 59-12-205(2)(a)(ii)(C), excluding the retail sales portion; and

753 (B) for an eligible municipality, the amount of sales and use tax revenue the eligible
754 municipality would have received under Subsection 59-12-205(2)(a)(ii)(A) in the absence of
755 Subsection 59-12-205(2)(a)(ii)(C), excluding the retail sales portion.

756 (v) "Retail sales portion" means the amount of sales and use tax revenue collected
757 under Subsection 59-12-205(2)(a)(ii)(A) from retail sales transactions that occur on authority
758 jurisdictional land.

759 (b) Within 45 days after receiving authority sales and use tax revenue, the authority
760 shall:

761 (i) distribute half of the point of sale portion to each eligible county and eligible
762 municipality; and

763 (ii) distribute all of the retail sales portion to each eligible county and eligible
764 municipality.

765 Section 14. Section 11-58-603 is amended to read:

766 **11-58-603. Use of authority money for business recruitment incentive.**

767 (1) As used in this section:

768 (a) "Business recruitment incentive" means the post-performance payment of property
769 tax differential as an incentive for [a capital expenditure or for the creation of high-paying jobs]
770 development within a project area, as provided in this section.

771 [~~(b) "Capital expenditure" means an expenditure of money, other than property tax~~]

772 differential;]

773 [~~(i) by an applicant under an incentive application; and]~~

774 [~~(ii) for the development of capital facilities that are:]~~

775 [~~(A) constructed within a project area; and]~~

776 [~~(B) focused on value-added manufacturing that optimizes the use of rail facilities.]~~

777 [~~(c) "High-paying job" means a job:]~~

778 [~~(i) created because of development activity within a project area; and]~~

779 [~~(ii) that pays at least 130% of the average for all wages within the county in which the~~

780 project area is located for the year during which an incentive application is submitted.]

781 [~~(d)~~] (b) "Incentive application" means an application for a business recruitment

782 incentive.

783 [~~(e)~~] (c) "Tax differential parcel" means a parcel of land[~~:(i) on which capital facilities~~

784 are constructed from a capital expenditure; or ~~(ii)~~] where development activity occurs [that

785 results in the creation of high-paying jobs].

786 (2) The authority may use property tax differential as a business recruitment incentive

787 as provided in this section.

788 (3) The board shall establish:

789 (a) the requirements for a person to qualify for a business recruitment incentive;

790 (b) the application timeline, documentation requirements, and approval criteria

791 applicable to an incentive application; and

792 (c) the standards and criteria for approval of an incentive application[~~, consistent with~~
793 ~~this section~~].

794 (4) (a) Subject to Subsection (4)(b), a person may qualify for a business recruitment
795 incentive if:

796 (i) the person submits an incentive application according to requirements established
797 by the board;

798 (ii) the person meets the requirements [~~under Subsection (5) or (6)~~] established by the
799 board for a business recruitment incentive; and

800 (iii) the board approves the incentive application.

801 (b) A person may not qualify for a business recruitment incentive if the person's

802 development project relates primarily to retail operations or the distribution of goods.

803 (5) The authority may pay a person, on a post-performance basis[?] and as determined
804 by the board, a percentage of property tax differential:

805 (a) generated from a tax differential parcel and paid to the authority; and

806 (b) for a specified period of time.

807 [~~(a) up to 20% of the property tax differential generated from a tax differential parcel~~
808 ~~for a period of 20 years, if the person demonstrates that at least \$1,000,000,000 of capital~~
809 ~~expenditure will occur on the tax differential parcel due to the person's development project;]~~

810 [~~(b) up to 15% of the property tax differential generated from a tax differential parcel~~
811 ~~for a period of 15 years, if the person demonstrates that at least \$500,000,000 of capital~~
812 ~~expenditure will occur on the tax differential parcel due to the person's development project;~~
813 ~~or]~~

814 [~~(c) up to 10% of the property tax differential generated from a tax differential parcel~~
815 ~~for a period of 10 years, if the person demonstrates that at least \$100,000,000 of capital~~
816 ~~expenditure will occur on the tax differential parcel due to the person's development project.]~~

817 [~~(6) The authority may pay a person, on a post-performance basis:]~~

818 [~~(a) up to 10% of the property tax differential generated from a tax differential parcel~~
819 ~~for a period of 20 years, if the person demonstrates that the person's development activity on~~
820 ~~the tax differential parcel will result in the creation of at least 1,000 high-paying jobs;]~~

821 [~~(b) up to 8% of the property tax differential generated from a tax differential parcel for~~
822 ~~a period of 15 years, if the person demonstrates that the person's development activity on the~~
823 ~~tax differential parcel will result in the creation of at least 500 high-paying jobs; or]~~

824 [~~(c) up to 5% of the property tax differential generated from a tax differential parcel for~~
825 ~~a period of 10 years, if the person demonstrates that the person's development activity on the~~
826 ~~tax differential parcel will result in the creation of at least 250 high-paying jobs.]~~

827 [~~(7) Subject to the limits stated in Subsections (5) and (6), the amount of property tax~~
828 ~~differential to be paid under this section and the timing of any payment are at the discretion of~~
829 ~~the board.]~~

830 [~~(8) A person may not receive a business recruitment incentive under both Subsection~~
831 ~~(5) and Subsection (6).]~~

832 Section 15. Section **11-58-604** is amended to read:

833 **11-58-604. Distribution and use of primary municipality differential.**

- 834 ~~[(1) As used in this section:]~~
- 835 ~~[(a) "Exempt area" means the same as that term is defined in Section [11-58-601](#).]~~
- 836 ~~[(b) "Exempt area property tax" means the portion of property tax differential~~
- 837 ~~generated by a property tax levied by a primary municipality on property in the exempt area.]~~
- 838 ~~[(c) "Mitigation money" means the exempt area property tax required to be used as~~
- 839 ~~provided in Subsections (6)(a) and (b).]~~
- 840 ~~[(d) "Participating entities" means a primary municipality, the primary municipality's~~
- 841 ~~agency, and the authority.]~~
- 842 ~~[(e) "Primary municipality" means the same as that term is defined in Section~~
- 843 ~~[11-58-601](#).]~~
- 844 ~~[(f) "Primary municipality's agency" means the community development and renewal~~
- 845 ~~agency created by a primary municipality.]~~
- 846 ~~[(2) (a) No later than December 31, 2022, participating entities shall enter into an~~
- 847 ~~agreement as provided in this section.]~~
- 848 ~~[(b) An agreement under Subsection (2)(a) shall:]~~
- 849 ~~[(i) provide:]~~
- 850 ~~[(A) how the authority is to spend mitigation money; or]~~
- 851 ~~[(B) a process for determining how the authority is to spend mitigation money;]~~
- 852 ~~[(ii) include a requirement that the authority consult with the primary municipality in~~
- 853 ~~determining how to spend mitigation money; and]~~
- 854 ~~[(iii) require the primary municipality's agency to spend money the primary~~
- 855 ~~municipality's agency receives under Subsection (4)(c) for affordable housing, as provided in~~
- 856 ~~Section [17C-1-412](#).]~~
- 857 ~~[(3) If participating entities enter into an agreement under this section, beginning~~
- 858 ~~January 1, 2023:]~~
- 859 ~~[(a) Subsections [11-58-601](#)(2) and (3) do not apply to exempt area property tax; and]~~
- 860 ~~[(b) exempt area property tax shall be paid and distributed as provided in Subsection~~
- 861 ~~[11-58-601](#)(8) and in accordance with Subsections (4) and (5).]~~
- 862 ~~[(4) If participating entities enter into an agreement under this section, beginning]~~
- 863 (1) This section applies to the payment and use of primary municipality differential.
- 864 (2) Beginning the first tax year that begins on or after January 1, 2023:

865 (a) the authority shall be paid 25% of [~~the exempt area property tax~~] primary
866 municipality differential:

867 (i) for the authority's use as provided in Subsection [~~(6)~~] (4); and

868 (ii) (A) for a period of 25 years beginning January 1, 2023; and

869 (B) for a period of time not exceeding an additional 15 years beyond the period stated

870 in Subsection [~~(4)~~] (2)(a)(ii)(A) if the board determines by resolution, adopted before the

871 expiration of the 25-year period under Subsection [~~(4)~~] (2)(a)(ii)(A), that the additional years

872 will produce a significant benefit to the uses described in Subsection [~~(6)~~] (4) and if the

873 primary municipality and the authority agree to the additional period of time;

874 (b) the authority shall be paid, in addition to the amounts under Subsection [~~(4)~~] (2)(a),

875 a percentage, as defined in Subsection [~~(5)~~] (3), of [~~the exempt area property tax~~] primary

876 municipality differential for the authority's use as provided in Subsection [~~(6)~~] (4); and

877 [~~(c) the primary municipality's agency shall be paid, for the same period of time that~~

878 ~~the authority is paid exempt area property tax under Subsection (4)(a), 10% of exempt area~~

879 ~~property tax, to be used for affordable housing as provided in Section 17C-1-412.]~~

880 (c) the primary municipality shall be paid, for the primary municipality's use for

881 municipal operations, all primary municipality differential remaining after the payment of

882 primary municipality differential to the authority as required under Subsections (2)(a) and (b).

883 [~~(5)~~] (3) The percentage of [~~the exempt area property tax~~] primary municipality

884 differential paid to the authority as provided in Subsection [~~(4)~~] (2)(b):

885 (a) shall be 40% for the first tax year that begins on or after January 1, 2023,

886 decreasing 2% each year after the 2023 tax year, so that in 2029 the percentage is 28;

887 (b) beginning January 1, 2030, and for a period of seven years, shall be 10%;

888 (c) beginning January 1, 2037, and for a period of 11 years, shall be 8%; and

889 (d) after 2047, shall be 0%.

890 [~~(6)~~] (4) Of the [~~exempt area property tax~~] primary municipality differential the

891 authority receives, the authority shall use:

892 (a) 40% for environmental mitigation projects within the authority jurisdictional land;

893 (b) 40% for mitigation projects, which may include a regional traffic study and an

894 environmental impact mitigation analysis, for communities that are:

895 (i) within the primary municipality;

896 (ii) adjacent to the authority jurisdictional land; and
897 (iii) west of the east boundary of the right of way of a fixed guideway used, as of
898 January 1, 2022, for commuter rail within the primary municipality; and

899 (c) 20% for economic development activities on the authority jurisdictional land.

900 Section 16. Section **11-58-605** is enacted to read:

901 **11-58-605. Creation of remediation project area and payment of remediation**
902 **differential.**

903 (1) As used in this section:

904 (a) "Remedial action plan" means a plan for the cleanup of contaminated land under a
905 voluntary cleanup agreement under Title 19, Chapter 8, Voluntary Cleanup Program.

906 (b) "Subsidiary district" means a public infrastructure district that is a subsidiary of the
907 authority.

908 (2) This section applies to a remediation project area and to remediation differential.

909 (3) The authority may adopt a resolution creating a remediation project area if the
910 authority and the owner of contaminated land to be included in the remediation project area
911 enter an agreement governing a remediation project within the remediation project area.

912 (4) If the authority adopts a resolution creating a remediation project area, the authority
913 shall reconfigure the boundary of the project area that consists of the authority jurisdictional
914 land to exclude the remediation project area.

915 (5) The authority may pay the costs of a remediation project from funds available to the
916 authority, including funds of a subsidiary district.

917 (6) (a) If the authority pays some or all the costs of a remediation project, the authority
918 shall be paid 100% of the remediation differential, subject to Subsection (6)(b), until the
919 authority is fully reimbursed for the costs the authority paid for the remediation project.

920 (b) (i) Subject to Subsection (6)(b)(iii), the authority's use of remediation differential
921 paid to the authority under Subsection (6)(a) is subject to any bonds of a subsidiary district
922 issued before May 3, 2023 pledging property tax differential funds generated from the
923 contaminated land.

924 (ii) Before using remediation differential to pay subsidiary district bonds described in
925 Subsection (6)(b)(i), the authority shall use other funds available to the authority to pay the
926 bonds.

927 (iii) A pledge of property tax differential under subsidiary district bonds issued before
928 May 3, 2023 may be satisfied if:

929 (A) the authority or the subsidiary district pledges additional property tax differential,
930 other than remediation differential, or other authority or subsidiary district funds to offset any
931 decrease in property tax differential resulting from the payment under Subsection (6)(a) of
932 remediation differential funds that would otherwise have been available to pay the subsidiary
933 district bonds; and

934 (B) the pledge described in Subsection (6)(b)(iii)(A) is senior in right to any pledge of
935 remediation differential for a commitment the authority makes in connection with a
936 remediation project.

937 (7) If a remediation project is conducted pursuant to a remedial action plan, the use of
938 the land that is the subject of the remediation project shall be consistent with the remedial
939 action plan unless a change of the use is approved by the board following a public hearing on
940 the proposed change of use.

941 (8) (a) Upon the authority receiving full reimbursement for the authority's payment of
942 costs for a remediation project, the remediation project area is automatically and immediately
943 dissolved and the land within the remediation project area automatically and immediately
944 becomes part of the project area consisting of the authority jurisdictional land.

945 (b) The board shall take any action necessary to effectuate and reflect in authority
946 project area records and any other applicable records the reincorporation of the remediation
947 project area under Subsection (8)(a) into the project area consisting of the authority
948 jurisdictional land.

949 Section 17. Section **11-58-606** is enacted to read:

950 **11-58-606. Distribution of property tax differential.**

951 (1) A county that collects property tax on property within a project area shall, in the
952 manner and at the time provided in Section [59-2-1365](#):

953 (a) pay and distribute to the authority the property tax differential that the authority is
954 entitled to be paid under this chapter; and

955 (b) pay and distribute to the primary municipality the primary municipality differential
956 described in Subsection [11-58-604\(2\)\(c\)](#).

957 (2) The authority shall pay to the primary municipality's agency, to be used for

958 affordable housing as provided in Section 17C-1-412, 10% of all property tax differential that
959 is:

960 (a) paid to the authority; and

961 (b) generated within the reduced area.

962 Section 18. Section **17D-4-203** is amended to read:

963 **17D-4-203. Public infrastructure district powers.**

964 A public infrastructure district ~~[shall have]~~:

965 (1) has all of the authority conferred upon a local district under Section 17B-1-103[;

966 ~~and in addition a public infrastructure district may:]; and~~

967 (2) may:

968 ~~[(+)]~~ (a) issue negotiable bonds to pay:

969 ~~[(a)]~~ (i) all or part of the costs of acquiring, acquiring an interest in, improving, or
970 extending any of the improvements, facilities, or property allowed under Section 11-14-103;

971 ~~[(b)]~~ (ii) capital costs of improvements in an energy assessment area, as defined in
972 Section 11-42a-102, and other related costs, against the funds that the public infrastructure
973 district will receive because of an assessment in an energy assessment area, as defined in
974 Section 11-42a-102;

975 ~~[(c)]~~ (iii) public improvements related to the provision of housing;

976 ~~[(d)]~~ (iv) capital costs related to public transportation; [and]

977 ~~[(e)]~~ (v) for a public infrastructure district created by a development authority, the cost
978 of acquiring or financing public infrastructure and improvements; and

979 (vi) for a public infrastructure district that is a subsidiary of the Utah Inland Port
980 Authority, the costs associated with a remediation project, as defined in Section 11-58-102;

981 ~~[(2)]~~ (b) enter into an interlocal agreement in accordance with Title 11, Chapter 13,
982 Interlocal Cooperation Act, provided that the interlocal agreement may not expand the powers
983 of the public infrastructure district, within the limitations of Title 11, Chapter 13, Interlocal
984 Cooperation Act, without the consent of the creating entity;

985 ~~[(3)]~~ (c) acquire completed or partially completed improvements for fair market value
986 as reasonably determined by:

987 ~~[(a)]~~ (i) the board;

988 ~~[(b)]~~ (ii) the creating entity, if required in the governing document; or

989 ~~[(c)]~~ (iii) a surveyor or engineer that a public infrastructure district employs or engages
 990 to perform the necessary engineering services for and to supervise the construction or
 991 installation of the improvements;

992 ~~[(4)]~~ (d) contract with the creating entity for the creating entity to provide
 993 administrative services on behalf of the public infrastructure district, when agreed to by both
 994 parties, in order to achieve cost savings and economic efficiencies, at the discretion of the
 995 creating entity; and

996 ~~[(5)]~~ (e) for a public infrastructure district created by a development authority:

997 ~~[(a)]~~ (i) (A) operate and maintain public infrastructure and improvements the district
 998 acquires or finances; and

999 ~~[(i)]~~ (B) use fees, assessments, or taxes to pay for the operation and maintenance of
 1000 those public infrastructure and improvements; and

1001 ~~[(b)]~~ (ii) issue bonds under Title 11, Chapter 42, Assessment Area Act[-]; and

1002 (f) for a public infrastructure district that is a subsidiary of the Utah Inland Port
 1003 Authority, pay for costs associated with a remediation project, as defined in Section [11-58-102](#),
 1004 of the Utah Inland Port Authority.

1005 Section 19. Section **59-1-403** is amended to read:

1006 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

1007 (1) As used in this section:

1008 (a) "Distributed tax, fee, or charge" means a tax, fee, or charge:

1009 (i) the commission administers under:

1010 (A) this title, other than a tax under Chapter 12, Part 2, Local Sales and Use Tax Act;

1011 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

1012 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;

1013 (D) Section [19-6-805](#);

1014 (E) Section [63H-1-205](#); or

1015 (F) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service Charges;

1016 and

1017 (ii) with respect to which the commission distributes the revenue collected from the
 1018 tax, fee, or charge to a qualifying jurisdiction.

1019 (b) "Qualifying jurisdiction" means:

- 1020 (i) a county, city, town, or metro township; [~~or~~]
- 1021 (ii) the military installation development authority created in Section [63H-1-201](#)~~[-]~~; or
- 1022 (iii) the Utah Inland Port Authority created in Section [11-58-201](#).
- 1023 (2) (a) Any of the following may not divulge or make known in any manner any
- 1024 information gained by that person from any return filed with the commission:
- 1025 (i) a tax commissioner;
- 1026 (ii) an agent, clerk, or other officer or employee of the commission; or
- 1027 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or
- 1028 town.
- 1029 (b) An official charged with the custody of a return filed with the commission is not
- 1030 required to produce the return or evidence of anything contained in the return in any action or
- 1031 proceeding in any court, except:
- 1032 (i) in accordance with judicial order;
- 1033 (ii) on behalf of the commission in any action or proceeding under:
- 1034 (A) this title; or
- 1035 (B) other law under which persons are required to file returns with the commission;
- 1036 (iii) on behalf of the commission in any action or proceeding to which the commission
- 1037 is a party; or
- 1038 (iv) on behalf of any party to any action or proceeding under this title if the report or
- 1039 facts shown by the return are directly involved in the action or proceeding.
- 1040 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may
- 1041 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically
- 1042 pertinent to the action or proceeding.
- 1043 (3) This section does not prohibit:
- 1044 (a) a person or that person's duly authorized representative from receiving a copy of
- 1045 any return or report filed in connection with that person's own tax;
- 1046 (b) the publication of statistics as long as the statistics are classified to prevent the
- 1047 identification of particular reports or returns; and
- 1048 (c) the inspection by the attorney general or other legal representative of the state of the
- 1049 report or return of any taxpayer:
- 1050 (i) who brings action to set aside or review a tax based on the report or return;

1051 (ii) against whom an action or proceeding is contemplated or has been instituted under
1052 this title; or

1053 (iii) against whom the state has an unsatisfied money judgment.

1054 (4) (a) Notwithstanding Subsection (2) and for purposes of administration, the
1055 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative
1056 Rulemaking Act, provide for a reciprocal exchange of information with:

1057 (i) the United States Internal Revenue Service; or

1058 (ii) the revenue service of any other state.

1059 (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and
1060 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,
1061 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and
1062 other written statements with the federal government, any other state, any of the political
1063 subdivisions of another state, or any political subdivision of this state, except as limited by
1064 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal
1065 government grant substantially similar privileges to this state.

1066 (c) Notwithstanding Subsection (2) and for all taxes except individual income tax and
1067 corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3,
1068 Utah Administrative Rulemaking Act, provide for the issuance of information concerning the
1069 identity and other information of taxpayers who have failed to file tax returns or to pay any tax
1070 due.

1071 (d) Notwithstanding Subsection (2), the commission shall provide to the director of the
1072 Division of Environmental Response and Remediation, as defined in Section 19-6-402, as
1073 requested by the director of the Division of Environmental Response and Remediation, any
1074 records, returns, or other information filed with the commission under Chapter 13, Motor and
1075 Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program
1076 participation fee.

1077 (e) Notwithstanding Subsection (2), at the request of any person the commission shall
1078 provide that person sales and purchase volume data reported to the commission on a report,
1079 return, or other information filed with the commission under:

1080 (i) Chapter 13, Part 2, Motor Fuel; or

1081 (ii) Chapter 13, Part 4, Aviation Fuel.

1082 (f) Notwithstanding Subsection (2), upon request from a tobacco product manufacturer,
1083 as defined in Section 59-22-202, the commission shall report to the manufacturer:

1084 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
1085 manufacturer and reported to the commission for the previous calendar year under Section
1086 59-14-407; and

1087 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
1088 manufacturer for which a tax refund was granted during the previous calendar year under
1089 Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

1090 (g) Notwithstanding Subsection (2), the commission shall notify manufacturers,
1091 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited
1092 from selling cigarettes to consumers within the state under Subsection 59-14-210(2).

1093 (h) Notwithstanding Subsection (2), the commission may:

1094 (i) provide to the Division of Consumer Protection within the Department of
1095 Commerce and the attorney general data:

1096 (A) reported to the commission under Section 59-14-212; or

1097 (B) related to a violation under Section 59-14-211; and

1098 (ii) upon request, provide to any person data reported to the commission under
1099 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).

1100 (i) Notwithstanding Subsection (2), the commission shall, at the request of a committee
1101 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of
1102 Planning and Budget, provide to the committee or office the total amount of revenues collected
1103 by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the time period
1104 specified by the committee or office.

1105 (j) Notwithstanding Subsection (2), the commission shall make the directory required
1106 by Section 59-14-603 available for public inspection.

1107 (k) Notwithstanding Subsection (2), the commission may share information with
1108 federal, state, or local agencies as provided in Subsection 59-14-606(3).

1109 (l) (i) Notwithstanding Subsection (2), the commission shall provide the Office of
1110 Recovery Services within the Department of Health and Human Services any relevant
1111 information obtained from a return filed under Chapter 10, Individual Income Tax Act,
1112 regarding a taxpayer who has become obligated to the Office of Recovery Services.

1113 (ii) The information described in Subsection (4)(l)(i) may be provided by the Office of
1114 Recovery Services to any other state's child support collection agency involved in enforcing
1115 that support obligation.

1116 (m) (i) Notwithstanding Subsection (2), upon request from the state court
1117 administrator, the commission shall provide to the state court administrator, the name, address,
1118 telephone number, county of residence, and social security number on resident returns filed
1119 under Chapter 10, Individual Income Tax Act.

1120 (ii) The state court administrator may use the information described in Subsection
1121 (4)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.

1122 (n) (i) As used in this Subsection (4)(n):

1123 (A) "GO Utah office" means the Governor's Office of Economic Opportunity created in
1124 Section 63N-1a-301.

1125 (B) "Income tax information" means information gained by the commission that is
1126 required to be attached to or included in a return filed with the commission under Chapter 7,
1127 Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

1128 (C) "Other tax information" means information gained by the commission that is
1129 required to be attached to or included in a return filed with the commission except for a return
1130 filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual
1131 Income Tax Act.

1132 (D) "Tax information" means income tax information or other tax information.

1133 (ii) (A) Notwithstanding Subsection (2) and except as provided in Subsection
1134 (4)(n)(ii)(B) or (C), the commission shall at the request of the GO Utah office provide to the
1135 GO Utah office all income tax information.

1136 (B) For purposes of a request for income tax information made under Subsection
1137 (4)(n)(ii)(A), the GO Utah office may not request and the commission may not provide to the
1138 GO Utah office a person's address, name, social security number, or taxpayer identification
1139 number.

1140 (C) In providing income tax information to the GO Utah office, the commission shall
1141 in all instances protect the privacy of a person as required by Subsection (4)(n)(ii)(B).

1142 (iii) (A) Notwithstanding Subsection (2) and except as provided in Subsection
1143 (4)(n)(iii)(B), the commission shall at the request of the GO Utah office provide to the GO

1144 Utah office other tax information.

1145 (B) Before providing other tax information to the GO Utah office, the commission
1146 shall redact or remove any name, address, social security number, or taxpayer identification
1147 number.

1148 (iv) The GO Utah office may provide tax information received from the commission in
1149 accordance with this Subsection (4)(n) only:

1150 (A) as a fiscal estimate, fiscal note information, or statistical information; and

1151 (B) if the tax information is classified to prevent the identification of a particular
1152 return.

1153 (v) (A) A person may not request tax information from the GO Utah office under Title
1154 63G, Chapter 2, Government Records Access and Management Act, or this section, if the GO
1155 Utah office received the tax information from the commission in accordance with this
1156 Subsection (4)(n).

1157 (B) The GO Utah office may not provide to a person that requests tax information in
1158 accordance with Subsection (4)(n)(v)(A) any tax information other than the tax information the
1159 GO Utah office provides in accordance with Subsection (4)(n)(iv).

1160 (o) Notwithstanding Subsection (2), the commission may provide to the governing
1161 board of the agreement or a taxing official of another state, the District of Columbia, the United
1162 States, or a territory of the United States:

1163 (i) the following relating to an agreement sales and use tax:

1164 (A) information contained in a return filed with the commission;

1165 (B) information contained in a report filed with the commission;

1166 (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or

1167 (D) a document filed with the commission; or

1168 (ii) a report of an audit or investigation made with respect to an agreement sales and
1169 use tax.

1170 (p) Notwithstanding Subsection (2), the commission may provide information
1171 concerning a taxpayer's state income tax return or state income tax withholding information to
1172 the Driver License Division if the Driver License Division:

1173 (i) requests the information; and

1174 (ii) provides the commission with a signed release form from the taxpayer allowing the

1175 Driver License Division access to the information.

1176 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah
1177 Communications Authority, or a division of the Utah Communications Authority, the
1178 information requested by the authority under Sections [63H-7a-302](#), [63H-7a-402](#), and
1179 [63H-7a-502](#).

1180 (r) Notwithstanding Subsection (2), the commission shall provide to the Utah
1181 Educational Savings Plan information related to a resident or nonresident individual's
1182 contribution to a Utah Educational Savings Plan account as designated on the resident or
1183 nonresident's individual income tax return as provided under Section [59-10-1313](#).

1184 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under
1185 Sections [26-18-2.5](#) and [26-40-105](#), the commission shall provide an eligibility worker with the
1186 Department of Health or its designee with the adjusted gross income of an individual if:

1187 (i) an eligibility worker with the Department of Health and Human Services or its
1188 designee requests the information from the commission; and

1189 (ii) the eligibility worker has complied with the identity verification and consent
1190 provisions of Sections [26-18-2.5](#) and [26-40-105](#).

1191 (t) Notwithstanding Subsection (2), the commission may provide to a county, as
1192 determined by the commission, information declared on an individual income tax return in
1193 accordance with Section [59-10-103.1](#) that relates to eligibility to claim a residential exemption
1194 authorized under Section [59-2-103](#).

1195 (u) Notwithstanding Subsection (2), the commission shall provide a report regarding
1196 any access line provider that is over 90 days delinquent in payment to the commission of
1197 amounts the access line provider owes under Title 69, Chapter 2, Part 4, Prepaid Wireless
1198 Telecommunications Service Charges, to the board of the Utah Communications Authority
1199 created in Section [63H-7a-201](#).

1200 (v) Notwithstanding Subsection (2), the commission shall provide the Department of
1201 Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the
1202 previous calendar year under Section [59-24-103.5](#).

1203 (w) Notwithstanding Subsection (2), the commission may, upon request, provide to the
1204 Department of Workforce Services any information received under Chapter 10, Part 4,
1205 Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

1206 (x) Notwithstanding Subsection (2), the commission may provide the Public Service
1207 Commission or the Division of Public Utilities information related to a seller that collects and
1208 remits to the commission a charge described in Subsection 69-2-405(2), including the seller's
1209 identity and the number of charges described in Subsection 69-2-405(2) that the seller collects.

1210 (y) (i) Notwithstanding Subsection (2), the commission shall provide to each qualifying
1211 jurisdiction the collection data necessary to verify the revenue collected by the commission for
1212 a distributed tax, fee, or charge collected within the qualifying jurisdiction.

1213 (ii) In addition to the information provided under Subsection (4)(y)(i), the commission
1214 shall provide a qualifying jurisdiction with copies of returns and other information relating to a
1215 distributed tax, fee, or charge collected within the qualifying jurisdiction.

1216 (iii) (A) To obtain the information described in Subsection (4)(y)(ii), the chief
1217 executive officer or the chief executive officer's designee of the qualifying jurisdiction shall
1218 submit a written request to the commission that states the specific information sought and how
1219 the qualifying jurisdiction intends to use the information.

1220 (B) The information described in Subsection (4)(y)(ii) is available only in official
1221 matters of the qualifying jurisdiction.

1222 (iv) Information that a qualifying jurisdiction receives in response to a request under
1223 this subsection is:

1224 (A) classified as a private record under Title 63G, Chapter 2, Government Records
1225 Access and Management Act; and

1226 (B) subject to the confidentiality requirements of this section.

1227 (z) Notwithstanding Subsection (2), the commission shall provide the Alcoholic
1228 Beverage Services Commission, upon request, with taxpayer status information related to state
1229 tax obligations necessary to comply with the requirements described in Section 32B-1-203.

1230 (5) (a) Each report and return shall be preserved for at least three years.

1231 (b) After the three-year period provided in Subsection (5)(a) the commission may
1232 destroy a report or return.

1233 (6) (a) Any individual who violates this section is guilty of a class A misdemeanor.

1234 (b) If the individual described in Subsection (6)(a) is an officer or employee of the
1235 state, the individual shall be dismissed from office and be disqualified from holding public
1236 office in this state for a period of five years thereafter.

1237 (c) Notwithstanding Subsection (6)(a) or (b), the GO Utah office, when requesting
1238 information in accordance with Subsection (4)(n)(iii), or an individual who requests
1239 information in accordance with Subsection (4)(n)(v):

1240 (i) is not guilty of a class A misdemeanor; and

1241 (ii) is not subject to:

1242 (A) dismissal from office in accordance with Subsection (6)(b); or

1243 (B) disqualification from holding public office in accordance with Subsection (6)(b).

1244 (7) Except as provided in Section 59-1-404, this part does not apply to the property tax.

1245 Section 20. Section 63B-27-101 is amended to read:

1246 **63B-27-101. Highway bonds -- Maximum amount -- Use of proceeds for highway**
1247 **projects.**

1248 (1) (a) Subject to the restriction in Subsection (1)(c), the total amount of bonds issued
1249 under this section may not exceed \$1,000,000,000 for acquisition and construction proceeds,
1250 plus additional amounts necessary to pay costs of issuance, to pay capitalized interest, and to
1251 fund any existing debt service reserve requirements, with the total amount of the bonds not to
1252 exceed \$1,010,000,000.

1253 (b) When the Department of Transportation certifies to the commission that the
1254 requirements of Subsection 72-2-124(7) have been met and certifies the amount of bond
1255 proceeds that the commission needs to provide funding for the projects described in Subsection
1256 (2) for the current or next fiscal year, the commission may issue and sell general obligation
1257 bonds in an amount equal to the certified amount, plus additional amounts necessary to pay
1258 costs of issuance, to pay capitalized interest, and to fund any existing debt service reserve
1259 requirements, not to exceed 1% of the certified amount.

1260 (c) The commission may not issue general obligation bonds authorized under this
1261 section if the issuance of the general obligation bonds would result in the total current
1262 outstanding general obligation debt of the state exceeding 50% of the limitation described in
1263 the Utah Constitution, Article XIV, Section 1.

1264 (2) Except as provided in Subsections (3) and (4), proceeds from the issuance of bonds
1265 shall be provided to the Department of Transportation to pay all or part of the costs of the
1266 following state highway construction or reconstruction projects:

1267 (a) state and federal highways prioritized by the Transportation Commission through

1268 the prioritization process for new transportation capacity projects adopted under Section
1269 [72-1-304](#), giving priority consideration for projects with a regional significance or that support
1270 economic development within the state, including:

1271 (i) projects that are prioritized but exceed available cash flow beyond the normal
1272 programming horizon; or

1273 (ii) projects prioritized in the state highway construction program; and

1274 (b) \$100,000,000 to be used by the Department of Transportation for transportation
1275 improvements as prioritized by the Transportation Commission for projects that:

1276 (i) have a significant economic development impact associated with recreation and
1277 tourism within the state; and

1278 (ii) address significant needs for congestion mitigation.

1279 (3) (a) Forty-six million dollars of the bond proceeds issued under this section shall be
1280 provided to the State Infrastructure Bank Fund created by Section [72-2-202](#) to make funds
1281 available for a transportation infrastructure loan or transportation infrastructure assistance
1282 under Title 72, Chapter 2, Part 2, State Infrastructure Bank Fund, including the amounts as
1283 follows:

1284 (i) subject to Subsection (3)(b), \$14,000,000 to the military installation development
1285 authority created in Section [63H-1-201](#);

1286 (ii) \$5,000,000 to the Inland Port Authority created in Section [11-58-201](#), for highway,
1287 infrastructure, and rail right-of-way acquisition, design, engineering, and construction, to be
1288 repaid through tax differential; and

1289 (iii) \$7,000,000 to Midvale City for a parking structure in proximity to an intermodal
1290 transportation facility that enhances economic development within the city.

1291 (b) When the loan described in Subsection (3)(a)(i) is transferred in accordance with
1292 Section [72-2-202](#), the bond proceeds for the loan shall be provided to the military development
1293 infrastructure revolving loan fund created in Section [63A-3-402](#).

1294 (c) When the funds described in Subsection (3)(a)(ii) are transferred in accordance with
1295 Subsection [72-2-2](#)(8), the funds shall be provided to the inland port infrastructure revolving
1296 loan fund created in Section [63A-3-402](#).

1297 (4) (a) Four million dollars of the bond proceeds issued under this section shall be used
1298 for a public transit fixed guideway rail station associated with or adjacent to an institution of

1299 higher education.

1300 (b) Nineteen million dollars of the bond proceeds issued under this section shall be used
1301 by the Department of Transportation for the design, engineering, construction, or
1302 reconstruction of underpasses under a state highway connecting a state park and a project area
1303 created by a military installation development authority created in Section 63H-1-201.

1304 (c) Nine million dollars of the bond proceeds issued under this section shall be used by
1305 the Department of Transportation for infrastructure improvements related to the Provo Airport.

1306 (d) If project savings are identified by the Department of Transportation from the funds
1307 provided to the Department of Transportation as described in this section, the Department of
1308 Transportation may use available funding to study, design, engineer, and construct rail access
1309 through I-80 in western Salt Lake County.

1310 (5) The bond proceeds issued under this section shall be provided to the Department of
1311 Transportation.

1312 (6) The costs under Subsection (2) may include the costs of studies necessary to make
1313 transportation infrastructure improvements, the costs of acquiring land, interests in land, and
1314 easements and rights-of-way, the costs of improving sites, and making all improvements
1315 necessary, incidental, or convenient to the facilities, and the costs of interest estimated to
1316 accrue on these bonds during the period to be covered by construction of the projects plus a
1317 period of six months after the end of the construction period, interest estimated to accrue on
1318 any bond anticipation notes issued under the authority of this title, and all related engineering,
1319 architectural, and legal fees.

1320 (7) The commission or the state treasurer may make any statement of intent relating to
1321 a reimbursement that is necessary or desirable to comply with federal tax law.

1322 (8) The Department of Transportation may enter into agreements related to the projects
1323 described in Subsection (2) before the receipt of proceeds of bonds issued under this section.

1324 Section 21. Section 63G-7-201 is amended to read:

1325 **63G-7-201. Immunity of governmental entities and employees from suit.**

1326 (1) Except as otherwise provided in this chapter, each governmental entity and each
1327 employee of a governmental entity are immune from suit for any injury that results from the
1328 exercise of a governmental function.

1329 (2) Notwithstanding the waiver of immunity provisions of Section 63G-7-301, a

1330 governmental entity, its officers, and its employees are immune from suit:

1331 (a) as provided in Section [78B-4-517](#); and

1332 (b) for any injury or damage resulting from the implementation of or the failure to
1333 implement measures to:

1334 (i) control the causes of epidemic and communicable diseases and other conditions
1335 significantly affecting the public health or necessary to protect the public health as set out in
1336 Title 26A, Chapter 1, Local Health Departments;

1337 (ii) investigate and control suspected bioterrorism and disease as set out in Title 26,
1338 Chapter 23b, Detection of Public Health Emergencies Act;

1339 (iii) respond to a national, state, or local emergency, a public health emergency as
1340 defined in Section [26-23b-102](#), or a declaration by the President of the United States or other
1341 federal official requesting public health related activities, including the use, provision,
1342 operation, and management of:

1343 (A) an emergency shelter;

1344 (B) housing;

1345 (C) a staging place; or

1346 (D) a medical facility; and

1347 (iv) adopt methods or measures, in accordance with Section [26-1-30](#), for health care
1348 providers, public health entities, and health care insurers to coordinate among themselves to
1349 verify the identity of the individuals they serve.

1350 (3) (a) A governmental entity, its officers, and its employees are immune from suit, and
1351 immunity is not waived, for any injury if the injury arises out of or in connection with, or
1352 results from:

1353 ~~[(a)]~~ (i) a latent dangerous or latent defective condition of:

1354 ~~[(i)]~~ (A) any highway, road, street, alley, crosswalk, sidewalk, culvert, tunnel, bridge,
1355 or viaduct; or

1356 ~~[(ii)]~~ (B) another structure located on any of the items listed in Subsection (3)(a)(i); or

1357 ~~[(b)]~~ (ii) a latent dangerous or latent defective condition of any public building,
1358 structure, dam, reservoir, or other public improvement.

1359 (b) (i) As used in this Subsection (3)(b):

1360 (A) "Contaminated land" means the same as that term is defined in Section [11-58-102](#).

1361 (B) "Contamination" means the condition of land that results from the placement,
1362 disposal, or release of hazardous matter on, in, or under the land, including any seeping or
1363 escaping of the hazardous matter from the land.

1364 (C) "Damage" means any property damage, personal injury, or other injury or any loss
1365 of any kind, however denominated.

1366 (D) "Environmentally compliant" means, as applicable, obtaining a certificate of
1367 completion from the Utah Department of Environmental Quality following participation in a
1368 voluntary cleanup program under Section 19-8-111, or complying with the terms of an
1369 environmental covenant, as defined in Section 57-25-102, signed by an agency, as defined in
1370 Section 57-25-102, and duly recorded in the office of the recorder of the county in which the
1371 contaminated land is located.

1372 (E) "Government owner" means a governmental entity, including an independent
1373 entity, as defined in Section 63E-1-102, that acquires an ownership interest in land that was
1374 contaminated land before the governmental entity or independent entity acquired an ownership
1375 interest in the land.

1376 (F) "Hazardous matter" means hazardous materials, as defined in Section 19-6-302, or
1377 hazardous substances, as defined in Section 19-6-302.

1378 (G) "Remediation" means the same as that term is defined in Section 11-58-102.

1379 (ii) (A) A government owner and the government owner's officers and employees are
1380 immune from suit, and immunity is not waived, for any claim for damage that arises out of or
1381 in connection with, or results from, contamination of contaminated land.

1382 (B) A government owner's ownership of contaminated land may not be the basis of a
1383 claim against the government owner for damage that arises out of or in connection with, or
1384 results from, contamination of contaminated land.

1385 (iii) Subsection (3)(b)(ii) does not limit or affect:

1386 (A) the liability of a person that placed, disposed of, or released hazardous matter on,
1387 in, or under the land; or

1388 (B) a worker compensation claim of an employee of an entity that conducts work on or
1389 related to contaminated land.

1390 (iv) Immunity under Subsection (3)(b)(ii)(A) is not affected by a government owner's
1391 remediation of contaminated land if the government owner is environmentally compliant.

1392 (4) A governmental entity, its officers, and its employees are immune from suit, and
1393 immunity is not waived, for any injury proximately caused by a negligent act or omission of an
1394 employee committed within the scope of employment, if the injury arises out of or in
1395 connection with, or results from:

1396 (a) the exercise or performance, or the failure to exercise or perform, a discretionary
1397 function, whether or not the discretion is abused;

1398 (b) except as provided in Subsections 63G-7-301(2)(j), (3), and (4), assault, battery,
1399 false imprisonment, false arrest, malicious prosecution, intentional trespass, abuse of process,
1400 libel, slander, deceit, interference with contract rights, infliction of mental anguish, or violation
1401 of civil rights;

1402 (c) the issuance, denial, suspension, or revocation of, or the failure or refusal to issue,
1403 deny, suspend, or revoke, any permit, license, certificate, approval, order, or similar
1404 authorization;

1405 (d) a failure to make an inspection or making an inadequate or negligent inspection;

1406 (e) the institution or prosecution of any judicial or administrative proceeding, even if
1407 malicious or without probable cause;

1408 (f) a misrepresentation by an employee whether or not the misrepresentation is
1409 negligent or intentional;

1410 (g) a riot, unlawful assembly, public demonstration, mob violence, or civil disturbance;

1411 (h) the collection or assessment of taxes;

1412 (i) an activity of the Utah National Guard;

1413 (j) the incarceration of a person in a state prison, county or city jail, or other place of
1414 legal confinement;

1415 (k) a natural condition on publicly owned or controlled land;

1416 (l) a condition existing in connection with an abandoned mine or mining operation;

1417 (m) an activity authorized by the School and Institutional Trust Lands Administration
1418 or the Division of Forestry, Fire, and State Lands;

1419 (n) the operation or existence of a pedestrian or equestrian trail that is along a ditch,
1420 canal, stream, or river, regardless of ownership or operation of the ditch, canal, stream, or river,
1421 if:

1422 (i) the trail is designated under a general plan adopted by a municipality under Section

1423 10-9a-401 or by a county under Section 17-27a-401;

1424 (ii) the trail right-of-way or the right-of-way where the trail is located is open to public

1425 use as evidenced by a written agreement between:

1426 (A) the owner or operator of the trail right-of-way or of the right-of-way where the trail

1427 is located; and

1428 (B) the municipality or county where the trail is located; and

1429 (iii) the written agreement:

1430 (A) contains a plan for operation and maintenance of the trail; and

1431 (B) provides that an owner or operator of the trail right-of-way or of the right-of-way

1432 where the trail is located has, at a minimum, the same level of immunity from suit as the

1433 governmental entity in connection with or resulting from the use of the trail;

1434 (o) research or implementation of cloud management or seeding for the clearing of fog;

1435 (p) the management of flood waters, earthquakes, or natural disasters;

1436 (q) the construction, repair, or operation of flood or storm systems;

1437 (r) the operation of an emergency vehicle, while being driven in accordance with the

1438 requirements of Section 41-6a-212;

1439 (s) the activity of:

1440 (i) providing emergency medical assistance;

1441 (ii) fighting fire;

1442 (iii) regulating, mitigating, or handling hazardous materials or hazardous wastes;

1443 (iv) an emergency evacuation;

1444 (v) transporting or removing an injured person to a place where emergency medical

1445 assistance can be rendered or where the person can be transported by a licensed ambulance

1446 service; or

1447 (vi) intervening during a dam emergency;

1448 (t) the exercise or performance, or the failure to exercise or perform, any function

1449 pursuant to Title 73, Chapter 10, Board of Water Resources - Division of Water Resources;

1450 (u) an unauthorized access to government records, data, or electronic information

1451 systems by any person or entity;

1452 (v) an activity of wildlife, as defined in Section 23-13-2, that arises during the use of a

1453 public or private road; or

1454 (w) a communication between employees of one or more law enforcement agencies
1455 related to the employment, disciplinary history, character, professional competence, or physical
1456 or mental health of a peace officer, or a former, current, or prospective employee of a law
1457 enforcement agency, including any communication made in accordance with Section
1458 53-14-101.

1459 Section 22. Section **72-2-202** is amended to read:

1460 **72-2-202. State Infrastructure Bank Fund -- Creation -- Use of money.**

1461 (1) There is created a revolving loan fund entitled the State Infrastructure Bank Fund.

1462 (2) (a) The fund consists of money generated from the following revenue sources:

1463 (i) appropriations made to the fund by the Legislature;

1464 (ii) federal money and grants that are deposited in the fund;

1465 (iii) money transferred to the fund by the commission from other money available to
1466 the department;

1467 (iv) state grants that are deposited in the fund;

1468 (v) contributions or grants from any other private or public sources for deposit into the
1469 fund; and

1470 (vi) subject to Subsection (2)(b), all money collected from repayments of fund money
1471 used for infrastructure loans or infrastructure assistance.

1472 (b) When a loan from the fund is repaid, the department may request and the
1473 Legislature may transfer from the fund to the source from which the money originated an
1474 amount equal to the repaid loan.

1475 (3) (a) The fund shall earn interest.

1476 (b) All interest earned on fund money shall be deposited into the fund.

1477 (4) Money in the fund shall be used by the department, as prioritized by the
1478 commission, only to:

1479 (a) provide infrastructure loans or infrastructure assistance; and

1480 (b) pay the department for the costs of administering the fund, providing infrastructure
1481 loans or infrastructure assistance, monitoring transportation projects and publicly owned
1482 infrastructure projects, and obtaining repayments of infrastructure loans or infrastructure
1483 assistance.

1484 (5) (a) The department may establish separate accounts in the fund for infrastructure

1485 loans, infrastructure assistance, administrative and operating expenses, or any other purpose to
1486 implement this part.

1487 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1488 department may make rules governing how the fund and its accounts may be held by an escrow
1489 agent.

1490 (6) Fund money shall be invested by the state treasurer as provided in Title 51, Chapter
1491 7, State Money Management Act, and the earnings from the investments shall be credited to the
1492 fund.

1493 (7) Before July 1, 2022, the department shall transfer the loan described in Subsection
1494 [63B-27-101\(3\)\(a\)\(i\)](#) from the State Infrastructure Bank Fund to the military development
1495 infrastructure revolving loan fund created in Section [63A-3-402](#).

1496 (8) Before July 1, 2023, the department shall transfer the funds described in Subsection
1497 [63B-27-101\(3\)\(a\)\(ii\)](#) from the State Infrastructure Bank Fund to the inland port infrastructure
1498 revolving loan fund created in Section [63A-3-402](#).

1499 Section 23. Section **78B-6-2401** is enacted to read:

1500 **Part 24. Claims to Which Immunity Applies**

1501 **78B-6-2401. Definitions.**

1502 As used in this part:

1503 (1) "Contamination claim" means a claim for which a government owner and the
1504 government owner's officers and employees have immunity under Subsection [63G-7-201\(3\)\(b\)](#).

1505 (2) "Government owner" means the same as that term is defined in Subsection
1506 [63G-7-201\(3\)](#).

1507 Section 24. Section **78B-6-2402** is enacted to read:

1508 **78B-6-2402. Award of double attorney fees and costs.**

1509 If a person asserts a contamination claim against a government owner or an officer or
1510 employee of the government owner for which the government owner or officer or employee are
1511 found to be immune under Subsection [63G-7-201\(3\)\(b\)](#), the court shall award the government
1512 owner or officer or employee double the attorney fees and costs incurred by the government
1513 owner or officer or employee in defending the claim.

1514 Section 25. **Effective date.**

1515 If approved by two-thirds of all the members elected to each house, this bill takes effect

1516 upon approval by the governor, or the day following the constitutional time limit of Utah
1517 Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto,
1518 the date of veto override.