

**OUTDOOR RECREATION IMPACTS FUND**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Jeffrey D. Stenquist**

Senate Sponsor: David P. Hinkins

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**LONG TITLE**

**General Description:**

This bill creates and funds the Outdoor Recreation Impacts Restricted Account.

**Highlighted Provisions:**

This bill:

- ▶ creates the Outdoor Recreation Impacts Restricted Account (restricted account);
- ▶ provides that appropriations from the restricted account are nonlapsing; and
- ▶ funds the restricted account with a portion of the sales and use tax revenue remitted from sporting goods sellers.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**59-12-103 (Contingently Superseded 01/01/25)**, as last amended by Laws of Utah 2023, Chapters 22, 213, 329, 361, and 471

**59-12-103 (Contingently Effective 01/01/25)**, as last amended by Laws of Utah 2023, Chapters 22, 213, 329, 361, 459, and 471

**63J-1-602.1**, as last amended by Laws of Utah 2023, Chapters 26, 33, 34, 194, 212, 330, 419, 434, 448, and 534



28 ENACTS:

29 **79-7-207**, Utah Code Annotated 1953



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

32 Section 1. Section **59-12-103 (Contingently Superseded 01/01/25)** is amended to  
33 read:

34 **59-12-103 (Contingently Superseded 01/01/25). Sales and use tax base -- Rates --**  
35 **Effective dates -- Use of sales and use tax revenue.**

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

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

39 (b) amounts paid for:

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

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

45 (iii) an ancillary service associated with a:

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

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

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

49 (i) gas;

50 (ii) electricity;

51 (iii) heat;

52 (iv) coal;

53 (v) fuel oil; or

54 (vi) other fuels;

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

56 (i) gas;

57 (ii) electricity;

58 (iii) heat;

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

- 90 (iii) otherwise consumed;
- 91 (l) amounts paid or charged for tangible personal property if within this state the
- 92 tangible personal property is:
  - 93 (i) stored;
  - 94 (ii) used; or
  - 95 (iii) consumed;
  - 96 (m) amounts paid or charged for a sale:
    - 97 (i) (A) of a product transferred electronically; or
    - 98 (B) of a repair or renovation of a product transferred electronically; and
    - 99 (ii) regardless of whether the sale provides:
      - 100 (A) a right of permanent use of the product; or
      - 101 (B) a right to use the product that is less than a permanent use, including a right:
        - 102 (I) for a definite or specified length of time; and
        - 103 (II) that terminates upon the occurrence of a condition; and
    - 104 (n) sales of leased tangible personal property from the lessor to the lessee made in the
    - 105 state.
- 106 (2) (a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax
- 107 are imposed on a transaction described in Subsection (1) equal to the sum of:
  - 108 (i) a state tax imposed on the transaction at a tax rate equal to the sum of:
    - 109 (A) 4.70% plus the rate specified in Subsection (11)(a); and
    - 110 (B) (I) the tax rate the state imposes in accordance with Part 18, Additional State Sales
    - 111 and Use Tax Act, if the location of the transaction as determined under Sections [59-12-211](#)
    - 112 through [59-12-215](#) is in a county in which the state imposes the tax under Part 18, Additional
    - 113 State Sales and Use Tax Act; and
    - 114 (II) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales
    - 115 and Use Tax Act, if the location of the transaction as determined under Sections [59-12-211](#)
    - 116 through [59-12-215](#) is in a city, town, or the unincorporated area of a county in which the state
    - 117 imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and
    - 118 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
    - 119 transaction under this chapter other than this part.
  - 120 (b) Except as provided in Subsection (2)(f) or (g) and subject to Subsection (2)(l), a

121 state tax and a local tax are imposed on a transaction described in Subsection (1)(d) equal to  
122 the sum of:

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

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

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

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

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

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

135 (e) (i) (A) If a shared vehicle owner certifies to the commission, on a form prescribed  
136 by the commission, that the shared vehicle is an individual-owned shared vehicle, a tax  
137 imposed under Subsection (2)(a)(i)(A) does not apply to car sharing, a car-sharing program, a  
138 shared vehicle driver, or a shared vehicle owner.

139 (B) A shared vehicle owner's certification described in Subsection (2)(e)(i)(A) is  
140 required once during the time that the shared vehicle owner owns the shared vehicle.

141 (C) The commission shall verify that a shared vehicle is an individual-owned shared  
142 vehicle by verifying that the applicable Utah taxes imposed under this chapter were paid on the  
143 purchase of the shared vehicle.

144 (D) The exception under Subsection (2)(e)(i)(A) applies to a certified  
145 individual-owned shared vehicle shared through a car-sharing program even if non-certified  
146 shared vehicles are also available to be shared through the same car-sharing program.

147 (ii) A tax imposed under Subsection (2)(a)(i)(B) or (2)(a)(ii) applies to car sharing.

148 (iii) (A) A car-sharing program may rely in good faith on a shared vehicle owner's  
149 representation that the shared vehicle is an individual-owned shared vehicle certified with the  
150 commission as described in Subsection (2)(e)(i).

151 (B) If a car-sharing program relies in good faith on a shared vehicle owner's

152 representation that the shared vehicle is an individual-owned shared vehicle certified with the  
153 commission as described in Subsection (2)(e)(i), the car-sharing program is not liable for any  
154 tax, penalty, fee, or other sanction imposed on the shared vehicle owner.

155 (iv) If all shared vehicles shared through a car-sharing program are certified as  
156 described in Subsection (2)(e)(i)(A) for a tax period, the car-sharing program has no obligation  
157 to collect and remit the tax under Subsection (2)(a)(i)(A) for that tax period.

158 (v) [~~(A)~~] A car-sharing program is not required to list or otherwise identify an  
159 individual-owned shared vehicle on a return or an attachment to a return.

160 (vi) A car-sharing program shall:

161 (A) retain tax information for each car-sharing program transaction; and

162 (B) provide the information described in Subsection (2)(e)(vi)(A) to the commission at  
163 the commission's request.

164 (f) (i) For a bundled transaction that is attributable to food and food ingredients and  
165 tangible personal property other than food and food ingredients, a state tax and a local tax is  
166 imposed on the entire bundled transaction equal to the sum of:

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

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

169 (II) (Aa) the tax rate the state imposes in accordance with Part 18, Additional State  
170 Sales and Use Tax Act, if the location of the transaction as determined under Sections  
171 59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18,  
172 Additional State Sales and Use Tax Act; and

173 (Bb) the tax rate the state imposes in accordance with Part 20, Supplemental State  
174 Sales and Use Tax Act, if the location of the transaction as determined under Sections  
175 59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which  
176 the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

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

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

183 (iii) Subject to Subsection (2)(f)(iv), for a bundled transaction other than a bundled  
184 transaction described in Subsection (2)(f)(i) or (ii):

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

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

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

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

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

200 (II) state or federal law provides otherwise.

201 (iv) For purposes of Subsection (2)(f)(iii), books and records that a seller keeps in the  
202 seller's regular course of business includes books and records the seller keeps in the regular  
203 course of business for nontax purposes.

204 (g) (i) Except as otherwise provided in this chapter and subject to Subsections (2)(g)(ii)  
205 and (iii), if a transaction consists of the sale, lease, or rental of tangible personal property, a  
206 product, or a service that is subject to taxation under this chapter, and the sale, lease, or rental  
207 of tangible personal property, other property, a product, or a service that is not subject to  
208 taxation under this chapter, the entire transaction is subject to taxation under this chapter unless  
209 the seller, at the time of the transaction:

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

212 (B) is able to identify by reasonable and verifiable standards, from the books and  
213 records the seller keeps in the seller's regular course of business, the portion of the transaction

214 that is not subject to taxation under this chapter.

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

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

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

223 (iii) For purposes of Subsections (2)(g)(i) and (ii), books and records that a seller keeps  
224 in the seller's regular course of business includes books and records the seller keeps in the  
225 regular course of business for nontax purposes.

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

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

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

235 (ii) For purposes of Subsection (2)(h)(i), books and records that a seller keeps in the  
236 seller's regular course of business includes books and records the seller keeps in the regular  
237 course of business for nontax purposes.

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

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

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

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

243 (iv) Subsection (2)(f)(i)(A)(I).

244 (j) (i) A tax rate increase takes effect on the first day of the first billing period that

245 begins on or after the effective date of the tax rate increase if the billing period for the  
246 transaction begins before the effective date of a tax rate increase imposed under:

- 247 (A) Subsection (2)(a)(i)(A);
- 248 (B) Subsection (2)(b)(i);
- 249 (C) Subsection (2)(c)(i); or
- 250 (D) Subsection (2)(f)(i)(A)(I).

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

- 254 (A) Subsection (2)(a)(i)(A);
- 255 (B) Subsection (2)(b)(i);
- 256 (C) Subsection (2)(c)(i); or
- 257 (D) Subsection (2)(f)(i)(A)(I).

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

- 261 (A) on the first day of a calendar quarter; and
- 262 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.

263 (ii) Subsection (2)(k)(i) applies to the tax rates described in the following:

- 264 (A) Subsection (2)(a)(i)(A);
- 265 (B) Subsection (2)(b)(i);
- 266 (C) Subsection (2)(c)(i); or
- 267 (D) Subsection (2)(f)(i)(A)(I).

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

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

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

- 275 (A) a commercial use;

276 (B) an industrial use; or

277 (C) a residential use.

278 (3) (a) The following state taxes shall be deposited into the General Fund:

279 (i) the tax imposed by Subsection (2)(a)(i)(A);

280 (ii) the tax imposed by Subsection (2)(b)(i);

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

282 (iv) the tax imposed by Subsection (2)(f)(i)(A)(I).

283 (b) The following local taxes shall be distributed to a county, city, or town as provided

284 in this chapter:

285 (i) the tax imposed by Subsection (2)(a)(ii);

286 (ii) the tax imposed by Subsection (2)(b)(ii);

287 (iii) the tax imposed by Subsection (2)(c)(ii); and

288 (iv) the tax imposed by Subsection (2)(f)(i)(B).

289 (c) The state tax imposed by Subsection (2)(d) shall be deposited into the General

290 Fund.

291 (4) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,

292 2003, the lesser of the following amounts shall be expended as provided in Subsections (4)(b)

293 through (g):

294 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:

295 (A) by a 1/16% tax rate on the transactions described in Subsection (1); and

296 (B) for the fiscal year; or

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

298 (b) (i) For a fiscal year beginning on or after July 1, 2003, 14% of the amount

299 described in Subsection (4)(a) shall be transferred each year as designated sales and use tax

300 revenue to the Department of Natural Resources to:

301 (A) implement the measures described in Subsections 79-2-303(3)(a) through (d) to

302 protect sensitive plant and animal species; or

303 (B) award grants, up to the amount authorized by the Legislature in an appropriations

304 act, to political subdivisions of the state to implement the measures described in Subsections

305 79-2-303(3)(a) through (d) to protect sensitive plant and animal species.

306 (ii) Money transferred to the Department of Natural Resources under Subsection

307 (4)(b)(i) may not be used to assist the United States Fish and Wildlife Service or any other  
308 person to list or attempt to have listed a species as threatened or endangered under the  
309 Endangered Species Act of 1973, 16 U.S.C. Sec. 1531 et seq.

310 (iii) At the end of each fiscal year:

311 (A) 50% of any unexpended designated sales and use tax revenue shall lapse to the  
312 Water Resources Conservation and Development Fund created in Section 73-10-24;

313 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the  
314 Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and

315 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the  
316 Drinking Water Loan Program Subaccount created in Section 73-10c-5.

317 (c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in  
318 Subsection (4)(a) shall be deposited each year in the Agriculture Resource Development Fund  
319 created in Section 4-18-106.

320 (d) (i) For a fiscal year beginning on or after July 1, 2003, 1% of the amount described  
321 in Subsection (4)(a) shall be transferred each year as designated sales and use tax revenue to  
322 the Division of Water Rights to cover the costs incurred in hiring legal and technical staff for  
323 the adjudication of water rights.

324 (ii) At the end of each fiscal year:

325 (A) 50% of any unexpended designated sales and use tax revenue shall lapse to the  
326 Water Resources Conservation and Development Fund created in Section 73-10-24;

327 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the  
328 Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and

329 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the  
330 Drinking Water Loan Program Subaccount created in Section 73-10c-5.

331 (e) (i) For a fiscal year beginning on or after July 1, 2003, 41% of the amount described  
332 in Subsection (4)(a) shall be deposited into the Water Resources Conservation and  
333 Development Fund created in Section 73-10-24 for use by the Division of Water Resources.

334 (ii) In addition to the uses allowed of the Water Resources Conservation and  
335 Development Fund under Section 73-10-24, the Water Resources Conservation and  
336 Development Fund may also be used to:

337 (A) conduct hydrologic and geotechnical investigations by the Division of Water

338 Resources in a cooperative effort with other state, federal, or local entities, for the purpose of  
339 quantifying surface and ground water resources and describing the hydrologic systems of an  
340 area in sufficient detail so as to enable local and state resource managers to plan for and  
341 accommodate growth in water use without jeopardizing the resource;

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

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

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

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

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

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

354 (iii) develop surface water sources.

355 (5) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,  
356 2006, the difference between the following amounts shall be expended as provided in this  
357 Subsection (5), if that difference is greater than \$1:

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

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

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

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

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

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

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

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

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

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

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

382 (i) preconstruction costs:

383 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter  
384 26, Bear River Development Act; and

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

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

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

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

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

396 (6) Notwithstanding Subsection (3)(a) and for taxes listed under Subsection (3)(a),  
397 each fiscal year, the commission shall deposit into the Water Infrastructure Restricted Account  
398 created in Section 73-10g-103 the amount of revenue generated by a 1/16% tax rate on the  
399 transactions described in Subsection (1) for the fiscal year.

400 (7) (a) Notwithstanding Subsection (3)(a) and subject to Subsection (7)(b), for a fiscal  
401 year beginning on or after July 1, 2023, the commission shall deposit into the Transportation  
402 Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under  
403 Subsection (3)(a) equal to 17% of the revenue collected from the following sales and use taxes:

- 404 (i) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
- 405 (ii) the tax imposed by Subsection (2)(b)(i);
- 406 (iii) the tax imposed by Subsection (2)(c)(i); and
- 407 (iv) the tax imposed by Subsection (2)(f)(i)(A)(I).

408 (b) (i) As used in this Subsection (7)(b):

409 (A) "Additional growth revenue" means the amount of relevant revenue collected in  
410 the current fiscal year that exceeds by more than 3% the relevant revenue collected in the  
411 previous fiscal year.

412 (B) "Combined amount" means the combined total amount of money deposited into the  
413 Cottonwood Canyons fund under Subsections (7)(b)(iii) and (8)(d)(iii) in any single fiscal year.

414 (C) "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation  
415 Investment Fund created in Subsection 72-2-124(10).

416 (D) "Relevant revenue" means the portion of taxes listed under Subsection (3)(a) that  
417 equals 17% of the revenue collected from taxes described in Subsections (7)(a)(i) through (iv).

418 (ii) For a fiscal year beginning on or after July 1, 2020, the commission shall annually  
419 reduce the deposit under Subsection (7)(a) into the Transportation Investment Fund of 2005 by  
420 an amount equal to the amount of the deposit under this Subsection (7)(b) to the Cottonwood  
421 Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the  
422 limit in Subsection (7)(b)(iii).

423 (iii) The commission shall annually deposit the amount described in Subsection  
424 (7)(b)(ii) into the Cottonwood Canyons fund, subject to an annual maximum combined amount  
425 for any single fiscal year of \$20,000,000.

426 (iv) If the amount of relevant revenue declines in a fiscal year compared to the previous  
427 fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood  
428 Canyons fund under this Subsection (7)(b) in the same proportion as the decline in relevant  
429 revenue.

430 (c) (i) Subject to Subsection (7)(c)(ii), for a fiscal year beginning on or after July 1,

431 2023, the commission shall annually reduce the deposit into the Transportation Investment  
432 Fund of 2005 under Subsections (7)(a) and (7)(b) by an amount that is equal to 5% of:

433 (A) the amount of revenue generated in the current fiscal year by the portion of taxes  
434 listed under Subsection (3)(a) that equals 20.68% of the revenue collected from taxes described  
435 in Subsections (7)(a)(i) through (iv);

436 (B) the amount of revenue generated in the current fiscal year by registration fees  
437 designated under Section 41-1a-1201 to be deposited into the Transportation Investment Fund  
438 of 2005; and

439 (C) [~~revenues~~] revenue transferred by the Division of Finance to the Transportation  
440 Investment Fund of 2005 in accordance with Section 72-2-106 in the current fiscal year.

441 (ii) The amount described in Subsection (7)(c)(i) may not exceed \$45,000,000 in a  
442 given fiscal year.

443 (iii) The commission shall annually deposit the amount described in Subsection  
444 (7)(c)(i) into the Active Transportation Investment Fund created in Subsection 72-2-124(11).

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

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

451 (ii) the tax imposed by Subsection (2)(b)(i);

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

453 (iv) the tax imposed by Subsection (2)(f)(i)(A)(I).

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

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

461 (d) (i) As used in this Subsection (8)(d):

462 (A) "Additional growth revenue" means the amount of relevant revenue collected in  
463 the current fiscal year that exceeds by more than 3% the relevant revenue collected in the  
464 previous fiscal year.

465 (B) "Combined amount" means the combined total amount of money deposited into the  
466 Cottonwood Canyons fund under Subsections (7)(b)(iii) and (8)(d)(iii) in any single fiscal year.

467 (C) "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation  
468 Investment Fund created in Subsection [72-2-124](#)(10).

469 (D) "Relevant revenue" means the portion of taxes listed under Subsection (3)(a) that  
470 equals 3.68% of the revenue collected from taxes described in Subsections (8)(a)(i) through  
471 (iv).

472 (ii) For a fiscal year beginning on or after July 1, 2020, the commission shall annually  
473 reduce the deposit under Subsection (8)(a) into the Transportation Investment Fund of 2005 by  
474 an amount equal to the amount of the deposit under this Subsection (8)(d) to the Cottonwood  
475 Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the  
476 limit in Subsection (8)(d)(iii).

477 (iii) The commission shall annually deposit the amount described in Subsection  
478 (8)(d)(ii) into the Cottonwood Canyons fund, subject to an annual maximum combined amount  
479 for any single fiscal year of \$20,000,000.

480 (iv) If the amount of relevant revenue declines in a fiscal year compared to the previous  
481 fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood  
482 Canyons fund under this Subsection (8)(d) in the same proportion as the decline in relevant  
483 revenue.

484 (9) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year  
485 2009-10, \$533,750 shall be deposited into the Qualified Emergency Food Agencies Fund  
486 created by Section [35A-8-1009](#) and expended as provided in Section [35A-8-1009](#).

487 (10) Notwithstanding Subsection (3)(a), beginning the second fiscal year after the  
488 fiscal year during which the commission receives notice under Section [63N-2-510](#) that  
489 construction on a qualified hotel, as defined in Section [63N-2-502](#), has begun, the commission  
490 shall, for two consecutive fiscal years, annually deposit \$1,900,000 of the revenue generated by  
491 the taxes listed under Subsection (3)(a) into the Hotel Impact Mitigation Fund, created in  
492 Section [63N-2-512](#).

493 (11) (a) The rate specified in this subsection is 0.15%.

494 (b) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year  
495 beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the  
496 rate described in Subsection (11)(a) on the transactions that are subject to the sales and use tax  
497 under Subsection (2)(a)(i)(A) into the Medicaid Expansion Fund created in Section 26B-1-315.

498 (12) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year  
499 2020-21, the commission shall deposit \$200,000 into the General Fund as a dedicated credit  
500 solely for use of the Search and Rescue Financial Assistance Program created in, and expended  
501 in accordance with, Title 53, Chapter 2a, Part 11, Search and Rescue Act.

502 (13) (a) For each fiscal year beginning with fiscal year 2020-21, the commission shall  
503 annually transfer \$1,813,400 of the revenue deposited into the Transportation Investment Fund  
504 of 2005 under Subsections (7) and (8) to the General Fund.

505 (b) If the total revenue deposited into the Transportation Investment Fund of 2005  
506 under Subsections (7) and (8) is less than \$1,813,400 for a fiscal year, the commission shall  
507 transfer the total revenue deposited into the Transportation Investment Fund of 2005 under  
508 Subsections (7) and (8) during the fiscal year to the General Fund.

509 (14) Notwithstanding Subsection (3)(a), and as described in Section 63N-3-610,  
510 beginning the first day of the calendar quarter one year after the sales and use tax boundary for  
511 a housing and transit reinvestment zone is established, the commission, at least annually, shall  
512 transfer an amount equal to 15% of the sales and use tax increment within an established sales  
513 and use tax boundary, as defined in Section 63N-3-602, into the Transit Transportation  
514 Investment Fund created in Section 72-2-124.

515 (15) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year  
516 beginning on or after July 1, 2022, transfer into the Outdoor Adventure Infrastructure  
517 Restricted Account, created in Section 51-9-902, a portion of the taxes listed under Subsection  
518 (3)(a) equal to 1% of the ~~[revenues]~~ revenue collected from the following sales and use taxes:

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

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

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

522 (d) the tax imposed by Subsection (2)(f)(i)(A)(I).

523 (16) (a) Notwithstanding Subsection (3)(a), for each fiscal year beginning on or after

524 July 1, 2024, the commission shall calculate the amount that is equal to 40% of the amount of  
525 state sales and use tax revenue that is:

- 526 (i) imposed under Subsection (2);
- 527 (ii) remitted in the previous fiscal year; and
- 528 (iii) remitted by an establishment that reports a NAICS Code 45911, Sporting Goods  
529 Retailers, of the 2022 North American Industrial Classification System of the federal Executive  
530 Office of the President, Office of Management and Budget, on the establishment's sales tax  
531 account or sales tax outlet.

532 (b) The commission shall report the amount calculated in accordance with Subsection  
533 (16)(a) to the Division of Finance and the Office of the Legislative Fiscal Analyst.

534 (c) The Division of Finance shall deposit the amount calculated in accordance with  
535 Subsection (16)(a) into the Outdoor Recreation Impacts Restricted Account created in Section  
536 [79-7-207](#).

537 Section 2. Section **59-12-103 (Contingently Effective 01/01/25)** is amended to read:

538 **59-12-103 (Contingently Effective 01/01/25). Sales and use tax base -- Rates --**  
539 **Effective dates -- Use of sales and use tax revenue.**

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

- 542 (a) retail sales of tangible personal property made within the state;
- 543 (b) amounts paid for:
  - 544 (i) telecommunications service, other than mobile telecommunications service, that  
545 originates and terminates within the boundaries of this state;
  - 546 (ii) mobile telecommunications service that originates and terminates within the  
547 boundaries of one state only to the extent permitted by the Mobile Telecommunications  
548 Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or
  - 549 (iii) an ancillary service associated with a:
    - 550 (A) telecommunications service described in Subsection (1)(b)(i); or
    - 551 (B) mobile telecommunications service described in Subsection (1)(b)(ii);
  - 552 (c) sales of the following for commercial use:
    - 553 (i) gas;
    - 554 (ii) electricity;

- 555 (iii) heat;
- 556 (iv) coal;
- 557 (v) fuel oil; or
- 558 (vi) other fuels;
- 559 (d) sales of the following for residential use:
- 560 (i) gas;
- 561 (ii) electricity;
- 562 (iii) heat;
- 563 (iv) coal;
- 564 (v) fuel oil; or
- 565 (vi) other fuels;
- 566 (e) sales of prepared food;
- 567 (f) except as provided in Section 59-12-104, amounts paid or charged as admission or
- 568 user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature,
- 569 exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries,
- 570 fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit
- 571 television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf
- 572 driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails,
- 573 tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises,
- 574 horseback rides, sports activities, or any other amusement, entertainment, recreation,
- 575 exhibition, cultural, or athletic activity;
- 576 (g) amounts paid or charged for services for repairs or renovations of tangible personal
- 577 property, unless Section 59-12-104 provides for an exemption from sales and use tax for:
- 578 (i) the tangible personal property; and
- 579 (ii) parts used in the repairs or renovations of the tangible personal property described
- 580 in Subsection (1)(g)(i), regardless of whether:
- 581 (A) any parts are actually used in the repairs or renovations of that tangible personal
- 582 property; or
- 583 (B) the particular parts used in the repairs or renovations of that tangible personal
- 584 property are exempt from a tax under this chapter;
- 585 (h) except as provided in Subsection 59-12-104(7), amounts paid or charged for

586 assisted cleaning or washing of tangible personal property;

587 (i) amounts paid or charged for tourist home, hotel, motel, or trailer court

588 accommodations and services that are regularly rented for less than 30 consecutive days;

589 (j) amounts paid or charged for laundry or dry cleaning services;

590 (k) amounts paid or charged for leases or rentals of tangible personal property if within

591 this state the tangible personal property is:

592 (i) stored;

593 (ii) used; or

594 (iii) otherwise consumed;

595 (l) amounts paid or charged for tangible personal property if within this state the

596 tangible personal property is:

597 (i) stored;

598 (ii) used; or

599 (iii) consumed;

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

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

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

603 (ii) regardless of whether the sale provides:

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

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

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

607 (II) that terminates upon the occurrence of a condition; and

608 (n) sales of leased tangible personal property from the lessor to the lessee made in the

609 state.

610 (2) (a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax

611 are imposed on a transaction described in Subsection (1) equal to the sum of:

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

613 (A) 4.70% plus the rate specified in Subsection (11)(a); and

614 (B) (I) the tax rate the state imposes in accordance with Part 18, Additional State Sales

615 and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211

616 through 59-12-215 is in a county in which the state imposes the tax under Part 18, Additional

617 State Sales and Use Tax Act; and

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

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

624 (b) Except as provided in Subsection (2)(f) or (g) and subject to Subsection (2)(l), a  
625 state tax and a local tax are imposed on a transaction described in Subsection (1)(d) equal to  
626 the sum of:

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

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

630 (c) (i) Except as provided in Subsection (2)(f) or (g), a local tax is imposed on amounts  
631 paid or charged for food and food ingredients equal to the sum of the tax rates a county, city, or  
632 town imposes under this chapter on the amounts paid or charged for food or food ingredients.

633 (ii) There is no state tax imposed on amounts paid or charged for food and food  
634 ingredients.

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

638 (e) (i) (A) If a shared vehicle owner certifies to the commission, on a form prescribed  
639 by the commission, that the shared vehicle is an individual-owned shared vehicle, a tax  
640 imposed under Subsection (2)(a)(i)(A) does not apply to car sharing, a car-sharing program, a  
641 shared vehicle driver, or a shared vehicle owner.

642 (B) A shared vehicle owner's certification described in Subsection (2)(e)(i)(A) is  
643 required once during the time that the shared vehicle owner owns the shared vehicle.

644 (C) The commission shall verify that a shared vehicle is an individual-owned shared  
645 vehicle by verifying that the applicable Utah taxes imposed under this chapter were paid on the  
646 purchase of the shared vehicle.

647 (D) The exception under Subsection (2)(e)(i)(A) applies to a certified

648 individual-owned shared vehicle shared through a car-sharing program even if non-certified  
649 shared vehicles are also available to be shared through the same car-sharing program.

650 (ii) A tax imposed under Subsection (2)(a)(i)(B) or (2)(a)(ii) applies to car sharing.

651 (iii) (A) A car-sharing program may rely in good faith on a shared vehicle owner's  
652 representation that the shared vehicle is an individual-owned shared vehicle certified with the  
653 commission as described in Subsection (2)(e)(i).

654 (B) If a car-sharing program relies in good faith on a shared vehicle owner's  
655 representation that the shared vehicle is an individual-owned shared vehicle certified with the  
656 commission as described in Subsection (2)(e)(i), the car-sharing program is not liable for any  
657 tax, penalty, fee, or other sanction imposed on the shared vehicle owner.

658 (iv) If all shared vehicles shared through a car-sharing program are certified as  
659 described in Subsection (2)(e)(i)(A) for a tax period, the car-sharing program has no obligation  
660 to collect and remit the tax under Subsection (2)(a)(i)(A) for that tax period.

661 (v) [~~(A)~~] A car-sharing program is not required to list or otherwise identify an  
662 individual-owned shared vehicle on a return or an attachment to a return.

663 (vi) A car-sharing program shall:

664 (A) retain tax information for each car-sharing program transaction; and

665 (B) provide the information described in Subsection (2)(e)(vi)(A) to the commission at  
666 the commission's request.

667 (f) (i) For a bundled transaction that is attributable to food and food ingredients and  
668 tangible personal property other than food and food ingredients, a state tax and a local tax is  
669 imposed on the entire bundled transaction equal to the sum of:

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

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

672 (II) (Aa) the tax rate the state imposes in accordance with Part 18, Additional State  
673 Sales and Use Tax Act, if the location of the transaction as determined under Sections  
674 59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18,  
675 Additional State Sales and Use Tax Act; and

676 (Bb) the tax rate the state imposes in accordance with Part 20, Supplemental State  
677 Sales and Use Tax Act, if the location of the transaction as determined under Sections

678 59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which

679 the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

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

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

686 (iii) Subject to Subsection (2)(f)(iv), for a bundled transaction other than a bundled  
687 transaction described in Subsection (2)(f)(i) or (ii):

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

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

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

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

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

703 (II) state or federal law provides otherwise.

704 (iv) For purposes of Subsection (2)(f)(iii), books and records that a seller keeps in the  
705 seller's regular course of business includes books and records the seller keeps in the regular  
706 course of business for nontax purposes.

707 (g) (i) Except as otherwise provided in this chapter and subject to Subsections (2)(g)(ii)  
708 and (iii), if a transaction consists of the sale, lease, or rental of tangible personal property, a  
709 product, or a service that is subject to taxation under this chapter, and the sale, lease, or rental

710 of tangible personal property, other property, a product, or a service that is not subject to  
711 taxation under this chapter, the entire transaction is subject to taxation under this chapter unless  
712 the seller, at the time of the transaction:

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

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

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

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

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

726 (iii) For purposes of Subsections (2)(g)(i) and (ii), books and records that a seller keeps  
727 in the seller's regular course of business includes books and records the seller keeps in the  
728 regular course of business for nontax purposes.

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

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

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

738 (ii) For purposes of Subsection (2)(h)(i), books and records that a seller keeps in the  
739 seller's regular course of business includes books and records the seller keeps in the regular  
740 course of business for nontax purposes.

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

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

744 (ii) Subsection (2)(b)(i); or

745 (iii) Subsection (2)(f)(i)(A)(I).

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

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

750 (B) Subsection (2)(b)(i); or

751 (C) Subsection (2)(f)(i)(A)(I).

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

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

756 (B) Subsection (2)(b)(i); or

757 (C) Subsection (2)(f)(i)(A)(I).

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

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

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

763 (ii) Subsection (2)(k)(i) applies to the tax rates described in the following:

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

765 (B) Subsection (2)(b)(i); or

766 (C) Subsection (2)(f)(i)(A)(I).

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

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

772 (ii) Subsection (2)(1)(i) applies to a location where gas, electricity, heat, coal, fuel oil,  
773 or other fuel is furnished through a single meter for two or more of the following uses:

- 774 (A) a commercial use;
- 775 (B) an industrial use; or
- 776 (C) a residential use.

777 (3) (a) The following state taxes shall be deposited into the General Fund:

- 778 (i) the tax imposed by Subsection (2)(a)(i)(A);
- 779 (ii) the tax imposed by Subsection (2)(b)(i); and
- 780 (iii) the tax imposed by Subsection (2)(f)(i)(A)(I).

781 (b) The following local taxes shall be distributed to a county, city, or town as provided  
782 in this chapter:

- 783 (i) the tax imposed by Subsection (2)(a)(ii);
- 784 (ii) the tax imposed by Subsection (2)(b)(ii);
- 785 (iii) the tax imposed by Subsection (2)(c); and
- 786 (iv) the tax imposed by Subsection (2)(f)(i)(B).

787 (c) The state tax imposed by Subsection (2)(d) shall be deposited into the General  
788 Fund.

789 (4) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,  
790 2003, the lesser of the following amounts shall be expended as provided in Subsections (4)(b)  
791 through (g):

- 792 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:
  - 793 (A) by a 1/16% tax rate on the transactions described in Subsection (1); and
  - 794 (B) for the fiscal year; or
- 795 (ii) \$17,500,000.

796 (b) (i) For a fiscal year beginning on or after July 1, 2003, 14% of the amount  
797 described in Subsection (4)(a) shall be transferred each year as designated sales and use tax  
798 revenue to the Department of Natural Resources to:

- 799 (A) implement the measures described in Subsections 79-2-303(3)(a) through (d) to  
800 protect sensitive plant and animal species; or
- 801 (B) award grants, up to the amount authorized by the Legislature in an appropriations  
802 act, to political subdivisions of the state to implement the measures described in Subsections

803 79-2-303(3)(a) through (d) to protect sensitive plant and animal species.

804 (ii) Money transferred to the Department of Natural Resources under Subsection  
805 (4)(b)(i) may not be used to assist the United States Fish and Wildlife Service or any other  
806 person to list or attempt to have listed a species as threatened or endangered under the  
807 Endangered Species Act of 1973, 16 U.S.C. Sec. 1531 et seq.

808 (iii) At the end of each fiscal year:

809 (A) 50% of any unexpended designated sales and use tax revenue shall lapse to the  
810 Water Resources Conservation and Development Fund created in Section 73-10-24;

811 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the  
812 Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and

813 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the  
814 Drinking Water Loan Program Subaccount created in Section 73-10c-5.

815 (c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in  
816 Subsection (4)(a) shall be deposited each year in the Agriculture Resource Development Fund  
817 created in Section 4-18-106.

818 (d) (i) For a fiscal year beginning on or after July 1, 2003, 1% of the amount described  
819 in Subsection (4)(a) shall be transferred each year as designated sales and use tax revenue to  
820 the Division of Water Rights to cover the costs incurred in hiring legal and technical staff for  
821 the adjudication of water rights.

822 (ii) At the end of each fiscal year:

823 (A) 50% of any unexpended designated sales and use tax revenue shall lapse to the  
824 Water Resources Conservation and Development Fund created in Section 73-10-24;

825 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the  
826 Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and

827 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the  
828 Drinking Water Loan Program Subaccount created in Section 73-10c-5.

829 (e) (i) For a fiscal year beginning on or after July 1, 2003, 41% of the amount described  
830 in Subsection (4)(a) shall be deposited into the Water Resources Conservation and  
831 Development Fund created in Section 73-10-24 for use by the Division of Water Resources.

832 (ii) In addition to the uses allowed of the Water Resources Conservation and  
833 Development Fund under Section 73-10-24, the Water Resources Conservation and

834 Development Fund may also be used to:

835 (A) conduct hydrologic and geotechnical investigations by the Division of Water  
836 Resources in a cooperative effort with other state, federal, or local entities, for the purpose of  
837 quantifying surface and ground water resources and describing the hydrologic systems of an  
838 area in sufficient detail so as to enable local and state resource managers to plan for and  
839 accommodate growth in water use without jeopardizing the resource;

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

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

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

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

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

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

852 (iii) develop surface water sources.

853 (5) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,  
854 2006, the difference between the following amounts shall be expended as provided in this  
855 Subsection (5), if that difference is greater than \$1:

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

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

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

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

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

864 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use

865 tax revenue described in Subsection (5)(b)(i) shall lapse to the Water Resources Conservation  
866 and Development Fund created in Section 73-10-24.

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

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

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

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

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

880 (i) preconstruction costs:

881 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter  
882 26, Bear River Development Act; and

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

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

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

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

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

894 (6) Notwithstanding Subsection (3)(a) and for taxes listed under Subsection (3)(a),  
895 each fiscal year, the commission shall deposit into the Water Infrastructure Restricted Account

896 created in Section 73-10g-103 the amount of revenue generated by a 1/16% tax rate on the  
897 transactions described in Subsection (1) for the fiscal year.

898 (7) (a) Notwithstanding Subsection (3)(a) and subject to Subsection (7)(b), for a fiscal  
899 year beginning on or after July 1, 2023, the commission shall deposit into the Transportation  
900 Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under  
901 Subsection (3)(a) equal to 17% of the revenue collected from the following sales and use taxes:

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

903 (ii) the tax imposed by Subsection (2)(b)(i); and

904 (iii) the tax imposed by Subsection (2)(f)(i)(A)(I).

905 (b) (i) As used in this Subsection (7)(b):

906 (A) "Additional growth revenue" means the amount of relevant revenue collected in  
907 the current fiscal year that exceeds by more than 3% the relevant revenue collected in the  
908 previous fiscal year.

909 (B) "Combined amount" means the combined total amount of money deposited into the  
910 Cottonwood Canyons fund under Subsections (7)(b)(iii) and (8)(d)(iii) in any single fiscal year.

911 (C) "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation  
912 Investment Fund created in Subsection 72-2-124(10).

913 (D) "Relevant revenue" means the portion of taxes listed under Subsection (3)(a) that  
914 equals 17% of the revenue collected from taxes described in Subsections (7)(a)(i) through (iii).

915 (ii) For a fiscal year beginning on or after July 1, 2020, the commission shall annually  
916 reduce the deposit under Subsection (7)(a) into the Transportation Investment Fund of 2005 by  
917 an amount equal to the amount of the deposit under this Subsection (7)(b) to the Cottonwood  
918 Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the  
919 limit in Subsection (7)(b)(iii).

920 (iii) The commission shall annually deposit the amount described in Subsection  
921 (7)(b)(ii) into the Cottonwood Canyons fund, subject to an annual maximum combined amount  
922 for any single fiscal year of \$20,000,000.

923 (iv) If the amount of relevant revenue declines in a fiscal year compared to the previous  
924 fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood  
925 Canyons fund under this Subsection (7)(b) in the same proportion as the decline in relevant  
926 revenue.

927 (c) (i) Subject to Subsection (7)(c)(ii), for a fiscal year beginning on or after July 1,  
928 2023, the commission shall annually reduce the deposit into the Transportation Investment  
929 Fund of 2005 under Subsections (7)(a) and (7)(b) by an amount that is equal to 5% of:

930 (A) the amount of revenue generated in the current fiscal year by the portion of taxes  
931 listed under Subsection (3)(a) that equals 20.68% of the revenue collected from taxes described  
932 in Subsections (7)(a)(i) through (iv);

933 (B) the amount of revenue generated in the current fiscal year by registration fees  
934 designated under Section 41-1a-1201 to be deposited into the Transportation Investment Fund  
935 of 2005; and

936 (C) [~~revenues~~] revenue transferred by the Division of Finance to the Transportation  
937 Investment Fund of 2005 in accordance with Section 72-2-106 in the current fiscal year.

938 (ii) The amount described in Subsection (7)(c)(i) may not exceed \$45,000,000 in a  
939 given fiscal year.

940 (iii) The commission shall annually deposit the amount described in Subsection  
941 (7)(c)(i) into the Active Transportation Investment Fund created in Subsection 72-2-124(11).

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

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

948 (ii) the tax imposed by Subsection (2)(b)(i); and

949 (iii) the tax imposed by Subsection (2)(f)(i)(A)(I).

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

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

957 (d) (i) As used in this Subsection (8)(d):

958 (A) "Additional growth revenue" means the amount of relevant revenue collected in  
959 the current fiscal year that exceeds by more than 3% the relevant revenue collected in the  
960 previous fiscal year.

961 (B) "Combined amount" means the combined total amount of money deposited into the  
962 Cottonwood Canyons fund under Subsections (7)(b)(iii) and (8)(d)(iii) in any single fiscal year.

963 (C) "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation  
964 Investment Fund created in Subsection [72-2-124\(10\)](#).

965 (D) "Relevant revenue" means the portion of taxes listed under Subsection (3)(a) that  
966 equals 3.68% of the revenue collected from taxes described in Subsections (8)(a)(i) through  
967 (iii).

968 (ii) For a fiscal year beginning on or after July 1, 2020, the commission shall annually  
969 reduce the deposit under Subsection (8)(a) into the Transportation Investment Fund of 2005 by  
970 an amount equal to the amount of the deposit under this Subsection (8)(d) to the Cottonwood  
971 Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the  
972 limit in Subsection (8)(d)(iii).

973 (iii) The commission shall annually deposit the amount described in Subsection  
974 (8)(d)(ii) into the Cottonwood Canyons fund, subject to an annual maximum combined amount  
975 for any single fiscal year of \$20,000,000.

976 (iv) If the amount of relevant revenue declines in a fiscal year compared to the previous  
977 fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood  
978 Canyons fund under this Subsection (8)(d) in the same proportion as the decline in relevant  
979 revenue.

980 (9) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year  
981 2009-10, \$533,750 shall be deposited into the Qualified Emergency Food Agencies Fund  
982 created by Section [35A-8-1009](#) and expended as provided in Section [35A-8-1009](#).

983 (10) Notwithstanding Subsection (3)(a), beginning the second fiscal year after the  
984 fiscal year during which the commission receives notice under Section [63N-2-510](#) that  
985 construction on a qualified hotel, as defined in Section [63N-2-502](#), has begun, the commission  
986 shall, for two consecutive fiscal years, annually deposit \$1,900,000 of the revenue generated by  
987 the taxes listed under Subsection (3)(a) into the Hotel Impact Mitigation Fund, created in  
988 Section [63N-2-512](#).

989 (11) (a) The rate specified in this subsection is 0.15%.

990 (b) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year  
991 beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the  
992 rate described in Subsection (11)(a) on the transactions that are subject to the sales and use tax  
993 under Subsection (2)(a)(i)(A) into the Medicaid Expansion Fund created in Section 26B-1-315.

994 (12) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year  
995 2020-21, the commission shall deposit \$200,000 into the General Fund as a dedicated credit  
996 solely for use of the Search and Rescue Financial Assistance Program created in, and expended  
997 in accordance with, Title 53, Chapter 2a, Part 11, Search and Rescue Act.

998 (13) (a) For each fiscal year beginning with fiscal year 2020-21, the commission shall  
999 annually transfer \$1,813,400 of the revenue deposited into the Transportation Investment Fund  
1000 of 2005 under Subsections (7) and (8) to the General Fund.

1001 (b) If the total revenue deposited into the Transportation Investment Fund of 2005  
1002 under Subsections (7) and (8) is less than \$1,813,400 for a fiscal year, the commission shall  
1003 transfer the total revenue deposited into the Transportation Investment Fund of 2005 under  
1004 Subsections (7) and (8) during the fiscal year to the General Fund.

1005 (14) Notwithstanding Subsection (3)(a), and as described in Section 63N-3-610,  
1006 beginning the first day of the calendar quarter one year after the sales and use tax boundary for  
1007 a housing and transit reinvestment zone is established, the commission, at least annually, shall  
1008 transfer an amount equal to 15% of the sales and use tax increment within an established sales  
1009 and use tax boundary, as defined in Section 63N-3-602, into the Transit Transportation  
1010 Investment Fund created in Section 72-2-124.

1011 (15) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year  
1012 beginning on or after July 1, 2022, transfer into the Outdoor Adventure Infrastructure  
1013 Restricted Account, created in Section 51-9-902, a portion of the taxes listed under Subsection  
1014 (3)(a) equal to 1% of the ~~[revenues]~~ revenue collected from the following sales and use taxes:

1015 (a) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;

1016 (b) the tax imposed by Subsection (2)(b)(i); and

1017 (c) the tax imposed by Subsection (2)(f)(i)(A)(I).

1018 (16) (a) Notwithstanding Subsection (3)(a), for each fiscal year beginning on or after  
1019 July 1, 2024, the commission shall calculate the amount that is equal to 40% of the amount of

1020 state sales and use tax revenue that is:

1021 (i) imposed under Subsection (2);

1022 (ii) remitted in the previous fiscal year; and

1023 (iii) remitted by an establishment that reports a NAICS Code 45911, Sporting Goods

1024 Retailers, of the 2022 North American Industrial Classification System of the federal Executive

1025 Office of the President, Office of Management and Budget, on the establishment's sales tax

1026 account or sales tax outlet.

1027 (b) The commission shall report the amount calculated in accordance with Subsection

1028 (16)(a) to the Division of Finance and the Office of the Legislative Fiscal Analyst.

1029 (c) The Division of Finance shall deposit the amount calculated in accordance with

1030 Subsection (16)(a) into the Outdoor Recreation Impacts Restricted Account created in Section

1031 [79-7-207](#).

1032 Section 3. Section **63J-1-602.1** is amended to read:

1033 **63J-1-602.1. List of nonlapsing appropriations from accounts and funds.**

1034 Appropriations made from the following accounts or funds are nonlapsing:

1035 (1) The Native American Repatriation Restricted Account created in Section [9-9-407](#).

1036 (2) Certain money payable for expenses of the Pete Suazo Utah Athletic Commission,  
1037 as provided under Title 9, Chapter 23, Pete Suazo Utah Athletic Commission Act.

1038 (3) Funds collected for directing and administering the C-PACE district created in  
1039 Section [11-42a-106](#).

1040 (4) Money received by the Utah Inland Port Authority, as provided in Section  
1041 [11-58-105](#).

1042 (5) The Commerce Electronic Payment Fee Restricted Account created in Section  
1043 [13-1-17](#).

1044 (6) The Division of Air Quality Oil, Gas, and Mining Restricted Account created in  
1045 Section [19-2a-106](#).

1046 (7) The Division of Water Quality Oil, Gas, and Mining Restricted Account created in  
1047 Section [19-5-126](#).

1048 (8) State funds for matching federal funds in the Children's Health Insurance Program  
1049 as provided in Section [26B-3-906](#).

1050 (9) Funds collected from the program fund for local health department expenses

- 1051 incurred in responding to a local health emergency under Section [26B-7-111](#).
- 1052 (10) The Technology Development Restricted Account created in Section [31A-3-104](#).
- 1053 (11) The Criminal Background Check Restricted Account created in Section
- 1054 [31A-3-105](#).
- 1055 (12) The Captive Insurance Restricted Account created in Section [31A-3-304](#), except
- 1056 to the extent that Section [31A-3-304](#) makes the money received under that section free revenue.
- 1057 (13) The Title Licensee Enforcement Restricted Account created in Section
- 1058 [31A-23a-415](#).
- 1059 (14) The Health Insurance Actuarial Review Restricted Account created in Section
- 1060 [31A-30-115](#).
- 1061 (15) The State Mandated Insurer Payments Restricted Account created in Section
- 1062 [31A-30-118](#).
- 1063 (16) The Insurance Fraud Investigation Restricted Account created in Section
- 1064 [31A-31-108](#).
- 1065 (17) The Underage Drinking Prevention Media and Education Campaign Restricted
- 1066 Account created in Section [32B-2-306](#).
- 1067 (18) The Drinking While Pregnant Prevention Media and Education Campaign
- 1068 Restricted Account created in Section [32B-2-308](#).
- 1069 (19) The School Readiness Restricted Account created in Section [35A-15-203](#).
- 1070 (20) Money received by the Utah State Office of Rehabilitation for the sale of certain
- 1071 products or services, as provided in Section [35A-13-202](#).
- 1072 (21) The Oil and Gas Administrative Penalties Account created in Section [40-6-11](#).
- 1073 (22) The Oil and Gas Conservation Account created in Section [40-6-14.5](#).
- 1074 (23) The Division of Oil, Gas, and Mining Restricted account created in Section
- 1075 [40-6-23](#).
- 1076 (24) The Electronic Payment Fee Restricted Account created by Section [41-1a-121](#) to
- 1077 the Motor Vehicle Division.
- 1078 (25) The License Plate Restricted Account created by Section [41-1a-122](#).
- 1079 (26) The Motor Vehicle Enforcement Division Temporary Permit Restricted Account
- 1080 created by Section [41-3-110](#) to the State Tax Commission.
- 1081 (27) The State Disaster Recovery Restricted Account to the Division of Emergency

- 1082 Management, as provided in Section [53-2a-603](#).
- 1083 (28) The Response, Recovery, and Post-disaster Mitigation Restricted Account created  
1084 in Section [53-2a-1302](#).
- 1085 (29) The Department of Public Safety Restricted Account to the Department of Public  
1086 Safety, as provided in Section [53-3-106](#).
- 1087 (30) The Utah Highway Patrol Aero Bureau Restricted Account created in Section  
1088 [53-8-303](#).
- 1089 (31) The DNA Specimen Restricted Account created in Section [53-10-407](#).
- 1090 (32) The Technical Colleges Capital Projects Fund created in Section [53B-2a-118](#).
- 1091 (33) The Higher Education Capital Projects Fund created in Section [53B-22-202](#).
- 1092 (34) A certain portion of money collected for administrative costs under the School  
1093 Institutional Trust Lands Management Act, as provided under Section [53C-3-202](#).
- 1094 (35) The Public Utility Regulatory Restricted Account created in Section [54-5-1.5](#),  
1095 subject to Subsection [54-5-1.5\(4\)\(d\)](#).
- 1096 (36) Funds collected from a surcharge fee to provide certain licensees with access to an  
1097 electronic reference library, as provided in Section [58-3a-105](#).
- 1098 (37) Certain fines collected by the Division of Professional Licensing for violation of  
1099 unlawful or unprofessional conduct that are used for education and enforcement purposes, as  
1100 provided in Section [58-17b-505](#).
- 1101 (38) Funds collected from a surcharge fee to provide certain licensees with access to an  
1102 electronic reference library, as provided in Section [58-22-104](#).
- 1103 (39) Funds collected from a surcharge fee to provide certain licensees with access to an  
1104 electronic reference library, as provided in Section [58-55-106](#).
- 1105 (40) Funds collected from a surcharge fee to provide certain licensees with access to an  
1106 electronic reference library, as provided in Section [58-56-3.5](#).
- 1107 (41) Certain fines collected by the Division of Professional Licensing for use in  
1108 education and enforcement of the Security Personnel Licensing Act, as provided in Section  
1109 [58-63-103](#).
- 1110 (42) The Relative Value Study Restricted Account created in Section [59-9-105](#).
- 1111 (43) The Cigarette Tax Restricted Account created in Section [59-14-204](#).
- 1112 (44) Funds paid to the Division of Real Estate for the cost of a criminal background

- 1113 check for a mortgage loan license, as provided in Section [61-2c-202](#).
- 1114 (45) Funds paid to the Division of Real Estate for the cost of a criminal background  
1115 check for principal broker, associate broker, and sales agent licenses, as provided in Section  
1116 [61-2f-204](#).
- 1117 (46) Certain funds donated to the Department of Health and Human Services, as  
1118 provided in Section [26B-1-202](#).
- 1119 (47) Certain funds donated to the Division of Child and Family Services, as provided  
1120 in Section [80-2-404](#).
- 1121 (48) Funds collected by the Office of Administrative Rules for publishing, as provided  
1122 in Section [63G-3-402](#).
- 1123 (49) The Immigration Act Restricted Account created in Section [63G-12-103](#).
- 1124 (50) Money received by the military installation development authority, as provided in  
1125 Section [63H-1-504](#).
- 1126 (51) The Computer Aided Dispatch Restricted Account created in Section [63H-7a-303](#).
- 1127 (52) The Unified Statewide 911 Emergency Service Account created in Section  
1128 [63H-7a-304](#).
- 1129 (53) The Utah Statewide Radio System Restricted Account created in Section  
1130 [63H-7a-403](#).
- 1131 (54) The Utah Capital Investment Restricted Account created in Section [63N-6-204](#).
- 1132 (55) The Motion Picture Incentive Account created in Section [63N-8-103](#).
- 1133 (56) Funds collected by the housing of state probationary inmates or state parole  
1134 inmates, as provided in Subsection [64-13e-104\(2\)](#).
- 1135 (57) Certain forestry and fire control funds utilized by the Division of Forestry, Fire,  
1136 and State Lands, as provided in Section [65A-8-103](#).
- 1137 (58) The Amusement Ride Safety Restricted Account, as provided in Section  
1138 [72-16-204](#).
- 1139 (59) Certain funds received by the Office of the State Engineer for well drilling fines or  
1140 bonds, as provided in Section [73-3-25](#).
- 1141 (60) The Water Resources Conservation and Development Fund, as provided in  
1142 Section [73-23-2](#).
- 1143 (61) Award money under the State Asset Forfeiture Grant Program, as provided under

- 1144 Section [77-11b-403](#).
- 1145 (62) Funds donated or paid to a juvenile court by private sources, as provided in  
1146 Subsection [78A-6-203\(1\)\(c\)](#).
- 1147 (63) Fees for certificate of admission created under Section [78A-9-102](#).
- 1148 (64) Funds collected for adoption document access as provided in Sections [78B-6-141](#),  
1149 [78B-6-144](#), and [78B-6-144.5](#).
- 1150 (65) Funds collected for indigent defense as provided in Title 78B, Chapter 22, Part 4,  
1151 Utah Indigent Defense Commission.
- 1152 (66) The Utah Geological Survey Oil, Gas, and Mining Restricted Account created in  
1153 Section [79-3-403](#).
- 1154 (67) Revenue for golf user fees at the Wasatch Mountain State Park, Palisades State  
1155 Park, and Green River State Park, as provided under Section [79-4-403](#).
- 1156 (68) Certain funds received by the Division of State Parks from the sale or disposal of  
1157 buffalo, as provided under Section [79-4-1001](#).
- 1158 (69) The Outdoor Recreation Impacts Restricted Account created in Section [79-7-207](#).  
1159 Section 4. Section **79-7-207** is enacted to read:
- 1160 **79-7-207. Outdoor Recreation Impacts Restricted Account.**
- 1161 (1) There is created within the General Fund a restricted account known as the  
1162 "Outdoor Recreation Impacts Restricted Account."
- 1163 (2) The account shall consist of:
- 1164 (a) revenue deposited in accordance with Section [59-12-103](#);  
1165 (b) any other funds received as donations for the account or appropriations from other  
1166 sources; and
- 1167 (c) interest earned on the account.
- 1168 (3) In accordance with Section [63J-1-602.1](#), appropriations from the account are  
1169 nonlapsing.
- 1170 (4) (a) The account shall earn interest.
- 1171 (b) Interest earned on the money in the account shall be deposited into the account.
- 1172 (5) The Legislature may appropriate money from the restricted account:
- 1173 (a) for avalanche forecasting in the state; or  
1174 (b) to a county of the fourth, fifth, or sixth class or a county with a population density

1175 of fewer than 15 people per square mile to mitigate the impacts of outdoor recreation,

1176 including:

1177 (i) solid waste disposal;

1178 (ii) search and rescue activities;

1179 (iii) law enforcement activities;

1180 (iv) emergency medical services; or

1181 (v) fire protection services.

1182 **Section 5. Effective date.**

1183 (1) Except as provided in Subsection (2), this bill takes effect on May 1, 2024.

1184 (2) The actions affecting Section [59-12-103](#) (Contingently Effective 01/01/25)

1185 contingently take effect on January 1, 2025.