

**Representative Nelson T. Abbott** proposes the following substitute bill:

**HOMELESSNESS REVISIONS**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Nelson T. Abbott**

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

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**LONG TITLE**

**General Description:**

This bill modifies provisions related to addressing homelessness.

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ requires the Utah Homelessness Council to issue best practices to assist municipalities to mitigate adverse effects related to emergency shelters, daytime resource centers, transitional housing, permanent supportive housing, and other facilities that provide homeless services;
- ▶ requires the Office of Homeless Services to monitor adverse effects of homelessness in municipalities with emergency shelters, daytime resource centers, transitional housing, permanent supportive housing, and other facilities that provide homeless services;
- ▶ authorizes the Utah Homelessness Council to take certain actions in the event a municipality does not successfully mitigate adverse effects related to emergency shelters, daytime resource centers, transitional housing, permanent supportive housing, and other facilities that provide homeless services;
- ▶ modifies the annual local contribution formula that local governments provide to



26 the Homeless Shelter Cities Mitigation Restricted Account;

27       ▶ requires certain counties and municipalities to report certain information to the State

28 Tax Commission by October 1 of each year; and

29       ▶ makes technical and conforming changes.

30 **Money Appropriated in this Bill:**

31       None

32 **Other Special Clauses:**

33       This bill provides a special effective date.

34 **Utah Code Sections Affected:**

35 AMENDS:

- 36       **35A-16-102**, as last amended by Laws of Utah 2022, Chapter 403
- 37       **35A-16-202**, as enacted by Laws of Utah 2021, Chapter 281
- 38       **35A-16-203**, as last amended by Laws of Utah 2023, Chapter 302
- 39       **35A-16-205**, as last amended by Laws of Utah 2022, Chapter 403
- 40       **35A-16-402**, as last amended by Laws of Utah 2023, Chapter 302
- 41       **59-12-205**, as last amended by Laws of Utah 2023, Chapters 302, 471 and 492

42 ENACTS:

- 43       **10-1-120**, Utah Code Annotated 1953
- 44       **17-15-33**, Utah Code Annotated 1953



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

47       Section 1. Section **10-1-120** is enacted to read:

48       **10-1-120. Reporting obligations of municipalities.**

49       (1) A municipality that is a participating local government, as described in Section

50 59-12-205, shall report amounts spent for a purpose described in Subsection 35A-16-302(3)(d)

51 to the State Tax Commission by October 1 of each year.

52       (2) A municipality that is requested by the Utah Homelessness Council created in

53 Section 35A-16-203 to provide a plan to mitigate adverse effects, as described in Section

54 35A-16-205, shall submit the plan to the homelessness council within 90 days of the day on

55 which the Utah Homelessness Council makes the request.

56       Section 2. Section **17-15-33** is enacted to read:

57 **17-15-33. Reporting obligations of counties.**

58 A county that is a participating local government, as described in Section 59-12-205,  
59 shall report amounts spent for a purpose described in Subsection 35A-16-302(3)(d) to the State  
60 Tax Commission by October 1 of each year.

61 Section 3. Section **35A-16-102** is amended to read:

62 **35A-16-102. Definitions.**

63 As used in this chapter:

64 (1) (a) "Adverse effects" means pollution or crime related to emergency shelters,  
65 daytime resource centers, transitional housing, permanent supportive housing, and other  
66 facilities that provide homeless services.

67 (b) "Adverse effects" may include illegal drug use, loitering, illegal camping, and  
68 vandalism.

69 (2) "Collaborative applicant" means the entity designated by a continuum of care to  
70 collect and submit data and apply for funds on behalf of the continuum of care, as required by  
71 the United States Department of Housing and Urban Development.

72 [(2)] (3) "Continuum of care" means a regional or local planning body designated by  
73 the United States Department of Housing and Urban Development to coordinate services for  
74 individuals experiencing homelessness within an area of the state.

75 [(3)] (4) "Coordinator" means the state homelessness coordinator appointed under  
76 Section 63J-4-202.

77 [(4)] (5) "Executive committee" means the executive committee of the homelessness  
78 council described in Section 35A-16-204.

79 [(5)] (6) "Homeless Management Information System" or "HMIS" means an  
80 information technology system that:

81 (a) is used to collect client-level data and data on the provision of housing and services  
82 to homeless individuals and individuals at risk of homelessness in the state; and

83 (b) meets the requirements of the United States Department of Housing and Urban  
84 Development.

85 [(6)] (7) "Homeless services budget" means the comprehensive annual budget and  
86 overview of all homeless services available in the state described in Subsection  
87 35A-16-203(1)(b).

88           ~~[(7)]~~ (8) "Homelessness council" means the Utah Homelessness Council created in  
89 Section [35A-16-204](#).

90           ~~[(8)]~~ (9) "Local homeless council" means a local planning body designated by the  
91 steering committee to coordinate services for individuals experiencing homelessness within an  
92 area of the state.

93           ~~[(9)]~~ (10) "Office" means the Office of Homeless Services.

94           ~~[(10)]~~ (11) "Steering committee" means the Utah Homeless Network Steering  
95 Committee created in Section [35A-16-206](#).

96           ~~[(11)]~~ (12) "Strategic plan" means the statewide strategic plan to minimize  
97 homelessness in the state described in Subsection [35A-16-203\(1\)\(c\)](#).

98           Section 4. Section **35A-16-202** is amended to read:

99           **35A-16-202. Powers and duties of the office.**

100           (1) The office shall, under the direction of the coordinator:

101           (a) assist in providing homeless services in the state;

102           (b) coordinate the provision of homeless services in the state; ~~and~~

103           (c) manage, with the concurrence of Continuum of Care organizations approved by the  
104 United States Department of Housing and Urban Development, a Homeless Management  
105 Information System for the state that:

106           (i) shares client-level data between state agencies, local governments, and private  
107 organizations that provide services to homeless individuals and families and individuals at risk  
108 of homelessness in the state;

109           (ii) is effective as a case management system;

110           (iii) except for individuals receiving services who are victims of domestic violence,  
111 includes an effective authorization protocol for encouraging individuals who are provided with  
112 any homeless services in the state to provide accurate information to providers for inclusion in  
113 the HMIS; and

114           (iv) meets the requirements of the United States Department of Housing and Urban  
115 Development and other federal requirements[-] ;

116           (d) monitor potential adverse effects in a municipality in which emergency shelters,  
117 daytime resource centers, transitional housing, permanent supportive housing, and other  
118 facilities that provide homeless services are located; and

119           (e) if the office determines that a municipality is not successfully mitigating adverse  
120 effects, refer the determination to the homelessness council.

121           (2) The office may:

122           (a) by following the procedures and requirements of Title 63J, Chapter 5, Federal  
123 Funds Procedures Act, seek federal grants, loans, or participation in federal programs; and

124           (b) for any federal program that requires the expenditure of state funds as a condition  
125 for participation by the state in a fund, property, or service, with the governor's approval,  
126 expend whatever funds are necessary out of the money provided by the Legislature for the use  
127 of the office.

128           Section 5. Section **35A-16-203** is amended to read:

129           **35A-16-203. Powers and duties of the coordinator.**

130           (1) The coordinator shall:

131           (a) coordinate the provision of homeless services in the state;

132           (b) in cooperation with the homelessness council, develop and maintain a  
133 comprehensive annual budget and overview of all homeless services available in the state,  
134 which homeless services budget shall receive final approval by the homelessness council;

135           (c) in cooperation with the homelessness council, create a statewide strategic plan to  
136 minimize homelessness in the state, which strategic plan shall receive final approval by the  
137 homelessness council;

138           (d) in cooperation with the homelessness council, oversee funding provided for the  
139 provision of homeless services, which funding shall receive final approval by the homelessness  
140 council, including funding from the:

141           (i) Pamela Atkinson Homeless Account created in Section [35A-16-301](#);

142           (ii) Homeless to Housing Reform Restricted Account created in Section [35A-16-303](#);

143 and

144           (iii) Homeless Shelter Cities Mitigation Restricted Account created in Section  
145 [35A-16-402](#);

146           (e) provide administrative support to and serve as a member of the homelessness  
147 council;

148           (f) at the governor's request, report directly to the governor on issues regarding  
149 homelessness in the state and the provision of homeless services in the state; and

150 (g) report directly to the president of the Senate and the speaker of the House of  
151 Representatives at least twice each year on issues regarding homelessness in the state and the  
152 provision of homeless services in the state, including:

153 (i) the office's monitoring of adverse effects, as described in Subsection  
154 35A-16-202(d); and

155 (ii) any actions taken by the homelessness council in regard to a municipality that is not  
156 successfully mitigating adverse effects, as described in Subsection 35A-16-205(10).

157 (2) The coordinator, in cooperation with the homelessness council, shall ensure that the  
158 homeless services budget described in Subsection (1)(b) includes an overview and coordination  
159 plan for all funding sources for homeless services in the state, including from state agencies,  
160 Continuum of Care organizations, housing authorities, local governments, federal sources, and  
161 private organizations.

162 (3) The coordinator, in cooperation with the homelessness council, shall ensure that the  
163 strategic plan described in Subsection (1)(c):

164 (a) outlines specific goals and measurable benchmarks for minimizing homelessness in  
165 the state and for coordinating services for individuals experiencing homelessness among all  
166 service providers in the state;

167 (b) identifies best practices and recommends improvements to the provision of services  
168 to individuals experiencing homelessness in the state to ensure the services are provided in a  
169 safe, cost-effective, and efficient manner;

170 (c) identifies best practices and recommends improvements in coordinating the  
171 delivery of services to the variety of populations experiencing homelessness in the state,  
172 including through the use of electronic databases and improved data sharing among all service  
173 providers in the state; and

174 (d) identifies gaps and recommends solutions in the delivery of services to the variety  
175 of populations experiencing homelessness in the state.

176 (4) In overseeing funding for the provision of homeless services as described in  
177 Subsection (1)(d), the coordinator:

178 (a) shall prioritize the funding of programs and providers that have a documented  
179 history of successfully reducing the number of individuals experiencing homelessness,  
180 reducing the time individuals spend experiencing homelessness, moving individuals

181 experiencing homelessness to permanent housing, or reducing the number of individuals who  
182 return to experiencing homelessness; and

183 (b) except for a program or provider providing services to victims of domestic  
184 violence, may not approve funding to a program or provider that does not enter into a written  
185 agreement with the office to collect and share HMIS data regarding the provision of services to  
186 individuals experiencing homelessness so that the provision of services can be coordinated  
187 among state agencies, local governments, and private organizations.

188 (5) In cooperation with the homelessness council, the coordinator shall update the  
189 annual statewide budget and the strategic plan described in this section on an annual basis.

190 (6) (a) On or before October 1, the coordinator shall provide a written report to the  
191 department for inclusion in the department's annual written report described in Section  
192 [35A-1-109](#).

193 (b) The written report shall include:

194 (i) the homeless services budget;

195 (ii) the strategic plan;

196 (iii) recommendations regarding improvements to coordinating and providing services  
197 to individuals experiencing homelessness in the state; and

198 (iv) in coordination with the homelessness council, a complete accounting of the  
199 office's disbursement of funds during the previous fiscal year from:

200 (A) the Pamela Atkinson Homeless Account created in Section [35A-16-301](#);

201 (B) the Homeless to Housing Reform Restricted Account created in Section  
202 [35A-16-303](#);

203 (C) the Homeless Shelter Cities Mitigation Restricted Account created in Section  
204 [35A-16-402](#);

205 (D) the COVID-19 Homeless Housing and Services Grant Program created in Section  
206 [35A-16-602](#); and

207 (E) any other grant program created in statute that is administered by the office.

208 Section 6. Section [35A-16-205](#) is amended to read:

209 **35A-16-205. Duties of the homelessness council.**

210 The homelessness council:

211 (1) shall provide final approval for:

- 212 (a) the homeless services budget;
- 213 (b) the strategic plan; and
- 214 (c) the awarding of funding for the provision of homeless services as described in
- 215 Subsection 35A-16-203(1)(d);
- 216 (2) in cooperation with the coordinator, shall:
- 217 (a) develop and maintain the homeless services budget;
- 218 (b) develop and maintain the strategic plan; and
- 219 (c) review applications and approve funding for the provision of homeless services in
- 220 the state as described in Subsection 35A-16-203(1)(d);
- 221 (3) shall review local and regional plans for providing services to individuals
- 222 experiencing homelessness;
- 223 (4) shall cooperate with local homeless councils to:
- 224 (a) develop a common agenda and vision for reducing homelessness in each local
- 225 oversight body's respective region;
- 226 (b) as part of the homeless services budget, develop a spending plan that coordinates
- 227 the funding supplied to local stakeholders; and
- 228 (c) align local funding to projects that improve outcomes and target specific needs in
- 229 each community;
- 230 (5) shall coordinate gap funding with private entities for providing services to
- 231 individuals experiencing homelessness;
- 232 (6) shall recommend performance and accountability measures for service providers,
- 233 including the support of collecting consistent and transparent data; [~~and~~]
- 234 (7) when reviewing and giving final approval for requests as described in Subsection
- 235 35A-16-203(1)(d):
- 236 (a) may only recommend funding if the proposed recipient has a policy to share
- 237 client-level service information with other entities in accordance with state and federal law to
- 238 enhance the coordination of services for individuals who are experiencing homelessness; and
- 239 (b) shall identify specific targets and benchmarks that align with the strategic plan for
- 240 each recommended award[-];
- 241 (8) shall assist municipalities to minimize adverse effects by issuing best practices that
- 242 municipalities may implement to mitigate adverse effects;



243 (9) may request that a municipality submit a plan to mitigate adverse effects in the city  
244 and:

245 (a) shall review the municipality's plan;

246 (b) may make recommendations on the plan; and

247 (c) may request the office provide additional monitoring of the municipality, in  
248 addition to what is described in Subsection 35A-16-202(1)(d); and

249 (10) if the homelessness council finds that a municipality has not successfully  
250 mitigated adverse effects in the municipality after submitting a plan as described in Subsection  
251 (9), the homelessness council may:

252 (a) require the municipality to compensate a property owner or business impacted by  
253 adverse effects using the municipality's allocation from the Homeless Shelter Cities Mitigation  
254 Restricted Account created in Section 35A-16-402;

255 (b) call on the Department of Public Safety to assume responsibility for providing law  
256 enforcement in the area of the municipality in which the emergency shelter, daytime resource  
257 center, transitional housing, permanent supportive housing, or other facility that provides  
258 homeless services is creating adverse effects; and

259 (c) direct the office to use the municipality's allocation from the Homeless Shelter  
260 Cities Mitigation Restricted Account created in Section 35A-16-402 to cover the cost of the  
261 Department of Public Safety's actions under Subsection (10)(b).

262 Section 7. Section 35A-16-402 is amended to read:

263 **35A-16-402. Homeless Shelter Cities Mitigation Restricted Account -- Formula**  
264 **for disbursing account funds to eligible municipalities.**

265 (1) There is created a restricted account within the General Fund known as the  
266 Homeless Shelter Cities Mitigation Restricted Account.

267 (2) The account shall be funded by:

268 (a) local sales and use tax revenue deposited into the account in accordance with  
269 Section 59-12-205;

270 (b) interest earned on the account; and

271 (c) appropriations made to the account by the Legislature.

272 (3) The office shall administer the account.

273 (4) (a) Subject to appropriations and Subsection (6), the office shall annually disburse

274 funds from the account as follows:

275 (i) 87.5% shall be disbursed to first-tier eligible municipalities that have been approved  
276 to receive account funds under Section 35A-16-403, of which:

277 (A) 70% of the amount described in Subsection (4)(a)(i) shall be disbursed  
278 proportionately among applicants based on the total number of individuals experiencing  
279 homelessness who are served by eligible shelters within each municipality, as determined by  
280 the office;

281 (B) 20% of the amount described in Subsection (4)(a)(i) shall be disbursed  
282 proportionately among applicants based on the total number of individuals experiencing  
283 homelessness who are served by eligible shelters within each municipality as compared to the  
284 total population of the municipality, as determined by the office; and

285 (C) 10% of the amount described in Subsection (4)(a)(i) shall be disbursed  
286 proportionately among applicants based on the total year-round capacity of all eligible shelters  
287 within each municipality, as determined by the office;

288 (ii) 2.5% shall be disbursed to second-tier eligible municipalities that have been  
289 approved to receive account funds under Section 35A-16-403, of which:

290 (A) 70% of the amount described in Subsection (4)(a)(ii) shall be disbursed  
291 proportionately among applicants based on the total number of individuals experiencing  
292 homelessness who are served by eligible shelters within each municipality, as determined by  
293 the office;

294 (B) 20% of the amount described in Subsection (4)(a)(ii) shall be disbursed  
295 proportionately among applicants based on the total number of individuals experiencing  
296 homelessness who are served by eligible shelters within each municipality as compared to the  
297 total population of the municipality, as determined by the office; and

298 (C) 10% of the amount described in Subsection (4)(a)(ii) shall be disbursed  
299 proportionately among applicants based on the total year-round capacity of all eligible shelters  
300 within each municipality, as determined by the office; and

301 (iii) 10% shall be disbursed to third-tier eligible municipalities that have been approved  
302 to receive account funds under Section 35A-16-403, in accordance with a formula established  
303 by the office and approved by the homelessness council.

304 (b) In disbursing funds to second-tier municipalities under Subsection (4)(a)(ii), the

305 maximum amount of funds that the office may disburse each year to a single second-tier  
 306 municipality may not exceed 50% of the total amount of funds disbursed under Subsection  
 307 (4)(a)(ii).

308 (c) The office may disburse funds under Subsection (4)(a)(iii) to an authorized provider  
 309 of a third-tier eligible municipality.

310 (d) The office may disburse funds to a third-tier municipality or an authorized provider  
 311 under Subsection (4)(a)(iii) regardless of whether the municipality receives funds under  
 312 Subsection (4)(a)(i) as a first-tier municipality or funds under Subsection (4)(a)(ii) as a  
 313 second-tier municipality.

314 (e) If any account funds are available to the office for disbursement under this section  
 315 after making the disbursements required in Subsection (4)(a), the office may disburse the  
 316 available account funds to third-tier municipalities that have been approved to receive account  
 317 funds under Section [35A-16-403](#).

318 (5) The office may use up to 2.75% of any appropriations made to the account by the  
 319 Legislature to offset the office's administrative expenses under this part.

320 (6) The office shall:

321 (a) require a municipality to use some or all of its distribution under Subsection (4) to  
 322 compensate a property owner or business, if directed to do so by the homelessness council as  
 323 described in Subsection [35A-16-205\(10\)\(a\)](#); and

324 (b) withhold funds from a municipality and direct those funds to the Department of  
 325 Public Safety, if directed to do so by the homelessness council as described in Subsection  
 326 [35A-15-205\(10\)\(c\)](#).

327 Section 8. Section **59-12-205** is amended to read:

328 **59-12-205. Ordinances to conform with statutory amendments -- Distribution of**  
 329 **tax revenue -- Determination of population.**

330 (1) To maintain in effect sales and use tax ordinances adopted pursuant to Section  
 331 [59-12-204](#), a county, city, or town shall adopt amendments to the county's, city's, or town's  
 332 sales and use tax ordinances:

333 (a) within 30 days of the day on which the state makes an amendment to an applicable  
 334 provision of Part 1, Tax Collection; and

335 (b) as required to conform to the amendments to Part 1, Tax Collection.

336 (2) (a) Except as provided in Subsections (3) and (4) and subject to Subsection (5):

337 (i) 50% of each dollar collected from the sales and use tax authorized by this part shall  
338 be distributed to each county, city, and town on the basis of the percentage that the population  
339 of the county, city, or town bears to the total population of all counties, cities, and towns in the  
340 state; and

341 (ii) (A) except as provided in Subsections (2)(a)(ii)(B), (C), and (D), 50% of each  
342 dollar collected from the sales and use tax authorized by this part shall be distributed to each  
343 county, city, and town on the basis of the location of the transaction as determined under  
344 Sections 59-12-211 through 59-12-215;

345 (B) 50% of each dollar collected from the sales and use tax authorized by this part  
346 within a project area described in a project area plan adopted by the military installation  
347 development authority under Title 63H, Chapter 1, Military Installation Development  
348 Authority Act, shall be distributed to the military installation development authority created in  
349 Section 63H-1-201;

350 (C) beginning July 1, 2022, 50% of each dollar collected from the sales and use tax  
351 authorized by this part within a project area under Title 11, Chapter 58, Utah Inland Port  
352 Authority Act, shall be distributed to the Utah Inland Port Authority, created in Section  
353 11-58-201; and

354 (D) 50% of each dollar collected from the sales and use tax authorized by this part  
355 within the lake authority boundary, as defined in Section 11-65-101, shall be distributed to the  
356 Utah Lake Authority, created in Section 11-65-201, beginning the next full calendar quarter  
357 following the creation of the Utah Lake Authority.

358 (b) Subsection (2)(a)(ii)(C) does not apply to sales and use tax revenue collected before  
359 July 1, 2022.

360 (3) (a) As used in this Subsection (3):

361 (i) "Eligible county, city, or town" means a county, city, or town that:

362 (A) for fiscal year 2012-13, received a tax revenue distribution under Subsection (3)(b)  
363 equal to the amount described in Subsection (3)(b)(ii); and

364 (B) does not impose a sales and use tax under Section 59-12-2103 on or before July 1,  
365 2016.

366 (ii) "Minimum tax revenue distribution" means the total amount of tax revenue

367 distributions an eligible county, city, or town received from a tax imposed in accordance with  
368 this part for fiscal year 2004-05.

369 (b) An eligible county, city, or town shall receive a tax revenue distribution for a tax  
370 imposed in accordance with this part equal to the greater of:

371 (i) the payment required by Subsection (2); or

372 (ii) the minimum tax revenue distribution.

373 (4) (a) For purposes of this Subsection (4):

374 (i) "Annual local contribution" [~~means the lesser of \$275,000 or an amount equal to~~  
375 ~~2.55% of the participating local government's tax revenue distribution amount under~~  
376 ~~Subsection (2)(a)(i) for the previous fiscal year.] means the lesser of:~~

377 (A) \$275,000; or

378 (B) an amount equal to 1.8% of the participating local government's tax revenue  
379 distribution amount under Subsection (2)(a)(i) for the previous fiscal year less any amounts  
380 spent by the participating local government for a purpose described in Subsection  
381 35A-16-302(3)(d) during the preceding fiscal year, except that if this calculation results in a  
382 negative number, zero.

383 (ii) A participating local government shall report to the commission as described in  
384 Section 10-1-120 and Section 17-15-33.

385 [(ii)] (iii) "Participating local government" means a county or municipality, as defined  
386 in Section 10-1-104, that is not an eligible municipality certified in accordance with Section  
387 35A-16-404.

388 (b) For revenue collected from the tax authorized by this part that is distributed on or  
389 after January 1, 2019, the commission, before making a tax revenue distribution under  
390 Subsection (2)(a)(i) to a participating local government, shall:

391 (i) adjust a participating local government's tax revenue distribution under Subsection  
392 (2)(a)(i) by:

393 (A) subtracting an amount equal to one-twelfth of the annual local contribution for  
394 each participating local government from the participating local government's tax revenue  
395 distribution; and

396 (B) if applicable, reducing the amount described in Subsection (4)(b)(i)(A) by \$250 for  
397 each bed that is available at all homeless shelters located within the boundaries of the

398 participating local government, as reported to the commission by the Office of Homeless  
399 Services in accordance with Section 35A-16-405; and

400 (ii) deposit the resulting amount described in Subsection (4)(b)(i) into the Homeless  
401 Shelter Cities Mitigation Restricted Account created in Section 35A-16-402.

402 (c) For a participating local government that qualifies to receive a distribution  
403 described in Subsection (3), the commission shall apply the provisions of this Subsection (4)  
404 after the commission applies the provisions of Subsection (3).

405 (5) (a) As used in this Subsection (5):

406 (i) "Annual dedicated sand and gravel sales tax revenue" means an amount equal to the  
407 total revenue an establishment described in NAICS Code 327320, Ready-Mix Concrete  
408 Manufacturing, of the 2022 North American Industry Classification System of the federal  
409 Executive Office of the President, Office of Management and Budget, collects and remits under  
410 this part for a calendar year.

411 (ii) "Sand and gravel" means sand, gravel, or a combination of sand and gravel.

412 (iii) "Sand and gravel extraction site" means a pit, quarry, or deposit that:

413 (A) contains sand and gravel; and

414 (B) is assessed by the commission in accordance with Section 59-2-201.

415 (iv) "Ton" means a short ton of 2,000 pounds.

416 (v) "Tonnage ratio" means the ratio of:

417 (A) the total amount of sand and gravel, measured in tons, sold during a calendar year  
418 from all sand and gravel extraction sites located within a county, city, or town; to

419 (B) the total amount of sand and gravel, measured in tons, sold during the same  
420 calendar year from sand and gravel extraction sites statewide.

421 (b) For purposes of calculating the ratio described in Subsection (5)(a)(v), the  
422 commission shall:

423 (i) use the gross sales data provided to the commission as part of the commission's  
424 property tax valuation process; and

425 (ii) if a sand and gravel extraction site operates as a unit across municipal or county  
426 lines, apportion the reported tonnage among the counties, cities, or towns based on the  
427 percentage of the sand and gravel extraction site located in each county, city, or town, as  
428 approximated by the commission.

429 (c) (i) Beginning July 2023, and each July thereafter, the commission shall distribute  
430 from total collections under this part an amount equal to the annual dedicated sand and gravel  
431 sales tax revenue for the preceding calendar year to each county, city, or town in the same  
432 proportion as the county's, city's, or town's tonnage ratio for the preceding calendar year.

433 (ii) The commission shall ensure that the revenue distributed under this Subsection  
434 (5)(c) is drawn from each jurisdiction's collections in proportion to the jurisdiction's share of  
435 total collections for the preceding 12-month period.

436 (d) A county, city, or town shall use revenue described in Subsection (5)(c) for class B  
437 or class C roads.

438 (6) (a) Population figures for purposes of this section shall be based on the most recent  
439 official census or census estimate of the United States Bureau of the Census.

440 (b) If a needed population estimate is not available from the United States Bureau of  
441 the Census, population figures shall be derived from the estimate from the Utah Population  
442 Committee.

443 (c) The population of a county for purposes of this section shall be determined only  
444 from the unincorporated area of the county.

445 **Section 9. Effective date.**

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

447 (2) The actions affecting Section [59-12-205](#) take effect on January 1, 2025.