	MILITARY INSTALLATION DEVELOPMENT AUTHORITY
	MODIFICATIONS
	2024 GENERAL SESSION
	STATE OF UTAH
	Chief Sponsor: Jerry W Stevenson
	House Sponsor:
I	LONG TITLE
(General Description:
	This bill amends provisions concerning the Military Installation Development
F	Authority.
ŀ	Highlighted Provisions:
	This bill:
	modifies definitions;
	 allows the Military Installation Development Authority (authority) to impose an
a	additional resort communities sales tax, with certain conditions;
	 provides that the authority and its subsidiaries are not required to physically post
r	meeting notices;
	 adds a new circumstance under which the authority board may impose a MIDA
a	accommodations tax;
	 requires that a county auditor include information about annual payment to the
a	authority with a property valuation notice;
	 amends the authority's allowable uses for property tax allocation and other funds;
	 provides that, in certain circumstances, the authority may enter into an agreement to
ŗ	pay a school district a certain portion of the authority's property tax allocation from
a	a project area; and
	makes technical and conforming changes.



28	Money Appropriated in this Bill:
29	None
30	Other Special Clauses:
31	This bill provides a special effective date.
32	Utah Code Sections Affected:
33	AMENDS:
34	59-2-919.1, as last amended by Laws of Utah 2023, Chapters 7, 471
35	59-2-1317, as last amended by Laws of Utah 2023, Chapters 16 and 505
36	59-12-402, as last amended by Laws of Utah 2023, Chapter 435
37	63H-1-102, as last amended by Laws of Utah 2023, Chapter 16
38	63H-1-202, as last amended by Laws of Utah 2023, Chapters 16, 100 and 435
39	63H-1-203, as last amended by Laws of Utah 2013, Chapter 362
40	63H-1-205, as last amended by Laws of Utah 2021, Chapter 414
41	63H-1-501, as last amended by Laws of Utah 2022, Chapter 463
42	63H-1-502, as last amended by Laws of Utah 2022, Chapters 82, 463
12	63H-1-701, as last amended by Laws of Utah 2023, Chapter 435
43	USH-1-701, as last amended by Laws of Otah 2023, Chapter 433
43 44 45	Be it enacted by the Legislature of the state of Utah:
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59	(ii) uniform in content in all counties in the state; and
60	(c) contain for each property:
61	(i) the assessor's determination of the value of the property;
62	(ii) the taxable value of the property;
63	(iii) (A) the deadline for the taxpayer to make an application to appeal the valuation or
64	equalization of the property under Section 59-2-1004; or
65	(B) for property assessed by the commission, the deadline for the taxpayer to apply to
66	the commission for a hearing on an objection to the valuation or equalization of the property
67	under Section 59-2-1007;
68	(iv) for a property assessed by the commission, a statement that the taxpayer may not
69	appeal the valuation or equalization of the property to the county board of equalization;
70	(v) itemized tax information for all applicable taxing entities, including:
71	(A) the dollar amount of the taxpayer's tax liability for the property in the prior year;
72	and
73	(B) the dollar amount of the taxpayer's tax liability under the current rate;
74	(vi) the following, stated separately:
75	(A) the charter school levy described in Section 53F-2-703;
76	(B) the multicounty assessing and collecting levy described in Subsection
77	59-2-1602(2);
78	(C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
79	[and]
80	(D) for a fiscal year that begins on or after July 1, 2023, the combined basic rate as
81	defined in Section 53F-2-301; and
82	(E) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
83	(vii) the tax impact on the property;
84	(viii) the time and place of the required public hearing for each entity;
85	(ix) property tax information pertaining to:
86	(A) taxpayer relief;
87	(B) options for payment of taxes;
88	(C) collection procedures; and
89	(D) the residential exemption described in Section 59-2-103;

(x) information specifically authorized to be included on the notice under this chapter;

- (xi) the last property review date of the property as described in Subsection 59-2-303.1(1)(c); and
- 93 (xii) other property tax information approved by the commission.

- (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in addition to the information required by Subsection (2):
 - (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
- (b) the difference between the dollar amount of the taxpayer's tax liability if the proposed increase is approved and the dollar amount of the taxpayer's tax liability under the current rate, placed in close proximity to the information described in Subsection (2)(c)(viii); and
- (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability under the current tax rate.
- (4) (a) Subject to the other provisions of this Subsection (4), a county auditor may, at the county auditor's discretion, provide the notice required by this section to a taxpayer by electronic means if a taxpayer makes an election, according to procedures determined by the county auditor, to receive the notice by electronic means.
- (b) (i) If a notice required by this section is sent by electronic means, a county auditor shall attempt to verify whether a taxpayer receives the notice.
- (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or more before the county board of equalization meets and the taxing entity holds a public hearing on a proposed increase in the certified tax rate, the notice required by this section shall also be sent by mail as provided in Subsection (2).
- (c) A taxpayer may revoke an election to receive the notice required by this section by electronic means if the taxpayer provides written notice to the county auditor on or before April 30.
 - (d) An election or a revocation of an election under this Subsection (4):
- (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or before the due date for paying the tax; or

121	(ii) does not alter the requirement that a taxpayer appealing the valuation or the
122	equalization of the taxpayer's real property submit the application for appeal within the time
123	period provided in Subsection 59-2-1004(3).
124	(e) A county auditor shall provide the notice required by this section as provided in
125	Subsection (2), until a taxpayer makes a new election in accordance with this Subsection (4), if:
126	(i) the taxpayer revokes an election in accordance with Subsection (4)(c) to receive the
127	notice required by this section by electronic means; or
128	(ii) the county auditor finds that the taxpayer's electronic contact information is invalid.
129	(f) A person is considered to be a taxpayer for purposes of this Subsection (4)
130	regardless of whether the property that is the subject of the notice required by this section is
131	exempt from taxation.
132	Section 2. Section 59-2-1317 is amended to read:
133	59-2-1317. Tax notice Contents of notice Procedures and requirements for
134	providing notice.
135	(1) As used in this section, "political subdivision lien" means the same as that term is
136	defined in Section 11-60-102.
137	(2) Subject to the other provisions of this section, the county treasurer shall:
138	(a) collect the taxes and tax notice charges; and
139	(b) provide a notice to each taxpayer that contains the following:
140	(i) the kind and value of property assessed to the taxpayer;
141	(ii) the street address of the property, if available to the county;
142	(iii) that the property may be subject to a detailed review in the next year under Section
143	59-2-303.1;
144	(iv) the amount of taxes levied;
145	(v) a separate statement of the taxes levied only on a certain kind or class of property
146	for a special purpose;
147	(vi) property tax information pertaining to taxpayer relief, options for payment of
148	taxes, and collection procedures;
149	(vii) any tax notice charges applicable to the property, including:
150	(A) if applicable, a political subdivision lien for road damage that a railroad company
151	causes, as described in Section 10-7-30;

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(B) if applicable, a political subdivision lien for municipal water distribution, as described in Section 10-8-17, or a political subdivision lien for an increase in supply from a 154 municipal water distribution, as described in Section 10-8-19; 155 (C) if applicable, a political subdivision lien for unpaid abatement fees as described in 156 Section 10-11-4; (D) if applicable, a political subdivision lien for the unpaid portion of an assessment assessed in accordance with Title 11, Chapter 42, Assessment Area Act, or Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act, including unpaid costs, charges, and interest as of the date the local entity certifies the unpaid amount to the county treasurer; (E) if applicable, for a special district in accordance with Section 17B-1-902, a political 162 subdivision lien for an unpaid fee, administrative cost, or interest; 163 (F) if applicable, a political subdivision lien for an unpaid irrigation district use charge as described in Section 17B-2a-506: 165 (G) if applicable, a political subdivision lien for a contract assessment under a water contract, as described in Section 17B-2a-1007; 167 (H) if applicable, a property tax penalty that a public infrastructure district imposes, as described in Section 17D-4-304; and 169 (I) if applicable, an annual payment to the Military Installation Development Authority or an entity designated by the authority in accordance with Section 63H-1-501; (viii) if a county's tax notice includes an assessment area charge, a statement that, due to potentially ongoing assessment area charges, costs, penalties, and interest, payment of a tax notice charge may not: (A) pay off the full amount the property owner owes to the tax notice entity; or (B) cause a release of the lien underlying the tax notice charge; (ix) if applicable, the annual payment described in Subsection 63H-1-501(4)(a); (x) the date the taxes and tax notice charges are due; [(x)] (xi) the street address at which the taxes and tax notice charges may be paid; [(xi)] (xii) the date on which the taxes and tax notice charges are delinquent; [(xiii)] (xiii) the penalty imposed on delinquent taxes and tax notice charges; [(xiii)] (xiv) a statement that explains the taxpayer's right to direct allocation of a

partial payment in accordance with Subsection (9);

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- 183 [(xiv)] (xv) other information specifically authorized to be included on the notice under this chapter; and 184 185 [(xvi)] (xvi) other property tax information approved by the commission. 186 (3) (a) Unless expressly allowed under this section or another statutory provision, the 187 treasurer may not add an amount to be collected to the property tax notice. 188 (b) If the county treasurer adds an amount to be collected to the property tax notice 189 under this section or another statutory provision that expressly authorizes the item's inclusion 190 on the property tax notice: 191 (i) the amount constitutes a tax notice charge; and 192 (ii) (A) the tax notice charge has the same priority as property tax; and 193 (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with 194 Section 59-2-1343. 195 (4) For any property for which property taxes or tax notice charges are delinquent, the 196 notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are delinquent 197 on this parcel." 198 (5) Except as provided in Subsection (6), the county treasurer shall: 199 (a) mail the notice required by this section, postage prepaid; or 200 (b) leave the notice required by this section at the taxpayer's residence or usual place of 201 business, if known. 202 (6) (a) Subject to the other provisions of this Subsection (6), a county treasurer may, at 203 the county treasurer's discretion, provide the notice required by this section by electronic mail if 204 a taxpayer makes an election, according to procedures determined by the county treasurer, to 205 receive the notice by electronic mail. 206 (b) A taxpayer may revoke an election to receive the notice required by this section by 207 electronic mail if the taxpayer provides written notice to the treasurer on or before October 1. 208 (c) A revocation of an election under this section does not relieve a taxpayer of the 209 duty to pay a tax or tax notice charge due under this chapter on or before the due date for 210 paying the tax or tax notice charge.
 - (d) A county treasurer shall provide the notice required by this section using a method described in Subsection (5), until a taxpayer makes a new election in accordance with this Subsection (6), if:

214	(i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive the
215	notice required by this section by electronic mail; or
216	(ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.
217	(e) A person is considered to be a taxpayer for purposes of this Subsection (6)
218	regardless of whether the property that is the subject of the notice required by this section is
219	exempt from taxation.
220	(7) (a) The county treasurer shall provide the notice required by this section to a
221	taxpayer on or before November 1.
222	(b) The county treasurer shall keep on file in the county treasurer's office the
223	information set forth in the notice.
224	(c) The county treasurer is not required to mail a tax receipt acknowledging payment.
225	(8) This section does not apply to property taxed under Section 59-2-1302 or
226	59-2-1307.
227	(9) (a) A taxpayer who pays less than the full amount due on the taxpayer's property tax
228	notice may, on a form provided by the county treasurer, direct how the county treasurer
229	allocates the partial payment between:
230	(i) the total amount due for property tax;
231	(ii) the amount due for assessments, past due special district fees, and other tax notice
232	charges; and
233	(iii) any other amounts due on the property tax notice.
234	(b) The county treasurer shall comply with a direction submitted to the county treasurer
235	in accordance with Subsection (9)(a).
236	(c) The provisions of this Subsection (9) do not:
237	(i) affect the right or ability of a local entity to pursue any available remedy for
238	non-payment of any item listed on a taxpayer's property tax notice; or
239	(ii) toll or otherwise change any time period related to a remedy described in
240	Subsection (9)(c)(i).
241	Section 3. Section 59-12-402 is amended to read:
242	59-12-402. Additional resort communities sales and use tax Base Rate
243	Collection fees Resolution and voter approval requirements Election requirements

Notice requirements -- Ordinance requirements -- Military installation development

authority imposition of tax.

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- (1) (a) Subject to Subsections (2) through (6), the governing body of a municipality in which the transient room capacity as defined in Section 59-12-405 is greater than or equal to 66% of the municipality's permanent census population may, in addition to the sales tax authorized under Section 59-12-401, impose an additional resort communities sales tax in an amount that is less than or equal to .5% on the transactions described in Subsection 59-12-103(1) located within the municipality.
- (b) Notwithstanding Subsection (1)(a), the governing body of a municipality may not impose a tax under this section on:
- (i) the sale of:
- 255 (A) a motor vehicle;
- 256 (B) an aircraft;
- 257 (C) a watercraft;
- (D) a modular home;
- (E) a manufactured home; or
- 260 (F) a mobile home;
 - (ii) the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104; and
 - (iii) except as provided in Subsection (1)(d), amounts paid or charged for food and food ingredients.
 - (c) For purposes of this Subsection (1), the location of a transaction shall be determined in accordance with Sections 59-12-211 through 59-12-215.
 - (d) A municipality imposing a tax under this section shall impose the tax on the purchase price or sales price for amounts paid or charged for food and food ingredients if the food and food ingredients are sold as part of a bundled transaction attributable to food and food ingredients and tangible personal property other than food and food ingredients.
 - (2) (a) An amount equal to the total of any costs incurred by the state in connection with the implementation of Subsection (1) which exceed, in any year, the revenues received by the state from its collection fees received in connection with the implementation of Subsection (1) shall be paid over to the state General Fund by the cities and towns which impose the tax provided for in Subsection (1).

276	(b) Amounts paid under Subsection (2)(a) shall be allocated proportionally among
277	those cities and towns according to the amount of revenue the respective cities and towns
278	generate in that year through imposition of that tax.
279	(3) To impose an additional resort communities sales tax under this section, the
280	governing body of the municipality shall:
281	(a) pass a resolution approving the tax; and
282	(b) except as provided in Subsection (6), obtain voter approval for the tax as provided
283	in Subsection (4).
284	(4) To obtain voter approval for an additional resort communities sales tax under
285	Subsection (3)(b), a municipality shall:
286	(a) hold the additional resort communities sales tax election during:
287	(i) a regular general election; or
288	(ii) a municipal general election; and
289	(b) post notice of the election for the municipality, as a class A notice under Section
290	63G-30-102, for at least 15 days before the day on which the election is held.
291	(5) An ordinance approving an additional resort communities sales tax under this
292	section shall provide an effective date for the tax as provided in Section 59-12-403.
293	(6) (a) Except as provided in Subsection (6)(b), a municipality is not subject to the
294	voter approval requirements of Subsection (3)(b) if, on or before January 1, 1996, the
295	municipality imposed a license fee or tax on businesses based on gross receipts pursuant to
296	Section 10-1-203.
297	(b) The exception from the voter approval requirements in Subsection (6)(a) does not
298	apply to a municipality that, on or before January 1, 1996, imposed a license fee or tax on only
299	one class of businesses based on gross receipts pursuant to Section 10-1-203.
300	(7) [A] Subject to Subsection 63H-1-203(1), a military installation development
301	authority authorized to impose a resort communities tax under Section 59-12-401 may [not]
302	impose an additional resort communities sales tax under this section.
303	Section 4. Section 63H-1-102 is amended to read:
304	63H-1-102. Definitions.

(1) "Authority" means the Military Installation Development Authority, created under

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As used in this chapter:

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307	Section 63H-1-201.
308	(2) "Base taxable value" means:
309	(a) for military land or other land that was exempt from a property tax at the time that a
310	project area was created that included the military land or other land, a taxable value of zero; or
311	(b) for private property that is included in a project area, the taxable value of the
312	property within any portion of the project area, as designated by board resolution, from which
313	the property tax allocation will be collected, as shown upon the assessment roll last equalized:
314	(i) before the year in which the authority creates the project area; or
315	(ii) before the year in which the project area plan is amended, for property added to a
316	project area by an amendment to a project area plan.
317	(3) "Board" means the governing body of the authority created under Section
318	63H-1-301.
319	(4) (a) "Dedicated tax collections" means the property tax that remains after the
320	authority is paid the property tax allocation the authority is entitled to receive under Subsection
321	63H-1-501(1), for a property tax levied by:
322	(i) a county, including a district the county has established under Subsection 17-34-3(2)
323	to levy a property tax under Title 17, Chapter 34, Municipal-Type Services to Unincorporated
324	Areas; or
325	(ii) an included municipality.
326	(b) "Dedicated tax collections" does not include a county additional property tax or
327	multicounty assessing and collecting levy imposed in accordance with Section 59-2-1602.
328	(5) "Develop" means to engage in development.
329	(6) (a) "Development" means an activity occurring:
330	(i) on land within a project area that is owned or operated by the military, the authority,
331	another public entity, or a private entity; or
332	(ii) on military land associated with a project area.
333	(b) "Development" includes the demolition, construction, reconstruction, modification,
334	expansion, maintenance, operation, or improvement of a building, facility, utility, landscape,
335	parking lot, park, trail, or recreational amenity.

(7) "Development project" means a project to develop land within a project area.

(8) "Elected member" means a member of the authority board who:

338	(a) is a mayor or member of a legislative body appointed under Subsection
339	63H-1-302(2)(b); or
340	(b) (i) is appointed to the authority board under Subsection 63H-1-302(2)(a) or (3); and
341	(ii) concurrently serves in an elected state, county, or municipal office.
342	(9) "Included municipality" means a municipality, some or all of which is included
343	within a project area.
344	(10) (a) "Military" means a branch of the armed forces of the United States, including
345	the Utah National Guard.
346	(b) "Military" includes, in relation to property, property that is occupied by the military
347	and is owned by the government of the United States, the authority, or the state.
348	(11) "Military Installation Development Authority accommodations tax" or "MIDA
349	accommodations tax" means the tax imposed under Section 63H-1-205.
350	(12) "Military Installation Development Authority energy tax" or "MIDA energy tax"
351	means the tax levied under Section 63H-1-204.
352	(13) (a) "Military land" means land or a facility, including leased land or a leased
353	facility, that is part of or affiliated with a base, camp, post, station, yard, center, or installation
354	under the jurisdiction of the United States Department of Defense, the United States
355	Department of Veterans Affairs, or the Utah National Guard.
356	(b) "Military land" includes land that is:
357	(i) owned or leased by the authority; and
358	(ii) held or used for the benefit of the military.
359	(14) "Municipal energy tax" means a municipal energy sales and use tax under Title
360	10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act.
361	(15) "Municipal services revenue" means revenue that the authority:
362	(a) collects from the authority's:
363	(i) levy of a municipal energy tax;
364	(ii) levy of a MIDA energy tax;
365	(iii) levy of a telecommunications tax;
366	(iv) imposition of a transient room tax; and
367	(v) imposition of a resort communities tax;
368	(b) receives under Subsection 59-12-205(2)(a)(ii)(B); and

369 (c) receives as dedicated tax collections.

- (16) "Municipal tax" means a municipal energy tax, MIDA energy tax, MIDA accommodations tax, telecommunications tax, transient room tax, or resort communities tax.
- (17) "Project area" means the land, including military land, whether consisting of a single contiguous area or multiple noncontiguous areas, described in a project area plan or draft project area plan, where the development project set forth in the project area plan or draft project area plan takes place or is proposed to take place.
- (18) "Project area budget" means a multiyear projection of annual or cumulative revenues and expenses and other fiscal matters pertaining to a project area that includes:
 - (a) the base taxable value of property in the project area;
- (b) the projected property tax allocation expected to be generated within the project area;
 - (c) the amount of the property tax allocation expected to be shared with other taxing entities;
 - (d) the amount of the property tax allocation expected to be used to implement the project area plan, including the estimated amount of the property tax allocation to be used for land acquisition, public improvements, infrastructure improvements, and loans, grants, or other incentives to private and public entities;
 - (e) the property tax allocation expected to be used to cover the cost of administering the project area plan;
 - (f) if the property tax allocation is to be collected at different times or from different portions of the project area, or both:
 - (i) (A) the tax identification numbers of the parcels from which the property tax allocation will be collected; or
 - (B) a legal description of the portion of the project area from which the property tax allocation will be collected; and
 - (ii) an estimate of when other portions of the project area will become subject to collection of the property tax allocation; and
 - (g) for property that the authority owns or leases and expects to sell or sublease, the expected total cost of the property to the authority and the expected selling price or lease payments.

400 (19) "Project area plan" means a written plan that, after the plan's effective date, guides 401 and controls the development within a project area. 402 (20) (a) "Property tax" includes a privilege tax imposed under Title 59, Chapter 4, 403 Privilege Tax, except as described in Subsection (20)(b), and each levy on an ad valorem basis 404 on tangible or intangible personal or real property. 405 (b) "Property tax" does not include a privilege tax on the taxable value: 406 (i) attributable to a portion of a facility leased to the military for a calendar year when: 407 (A) a lessee of military land has constructed a facility on the military land that is part of 408 a project area; 409 (B) the lessee leases space in the facility to the military for the entire calendar year; and 410 (C) the lease rate paid by the military for the space is \$1 or less for the entire calendar 411 year, not including any common charges that are reimbursements for actual expenses; or 412 (ii) of the following property owned by the authority, regardless of whether the 413 authority enters into a long-term operating agreement with a privately owned entity under 414 which the privately owned entity agrees to operate the property: 415 (A) a hotel; 416 (B) a hotel condominium unit in a condominium project, as defined in Section 57-8-3; 417 and 418 (C) a commercial condominium unit in a condominium project, as defined in Section 419 57-8-3. 420 (21) "Property tax allocation" means the difference between: 421 (a) the amount of property tax revenues generated each tax year by all taxing entities 422 from the area within a project area designated in the project area plan as the area from which 423 the property tax allocation is to be collected, using the current assessed value of the property; 424 and 425

- (b) the amount of property tax revenues that would be generated from that same area using the base taxable value of the property.
 - (22) "Public entity" means:

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- (a) the state, including each department or agency of the state; or
- 429 (b) a political subdivision of the state, including the authority or a county, city, town, 430 school district, special district, special service district, or interlocal cooperation entity.

431	(23) (a) "Public infrastructure and improvements" means infrastructure,
432	improvements, facilities, or buildings that:
433	(i) benefit the public, the authority, the military, or military-related entities; and
434	(ii) (A) are publicly owned by the military, the authority, a public infrastructure district
435	under Title 17D, Chapter 4, Public Infrastructure District Act, or another public entity;
436	(B) are owned by a utility; or
437	(C) are publicly maintained or operated by the military, the authority, or another public
438	entity.
439	(b) "Public infrastructure and improvements" also means infrastructure, improvements,
440	facilities, or buildings that:
441	(i) are privately owned; and
442	(ii) provide a substantial benefit, as determined by the board, to the development and
443	operation of a project area.
444	(c) "Public infrastructure and improvements" includes:
445	(i) facilities, lines, or systems that harness geothermal energy or provide water, chilled
446	water, steam, sewer, storm drainage, natural gas, electricity, or telecommunications;
447	(ii) streets, roads, curb, gutter, sidewalk, walkways, tunnels, solid waste facilities,
448	parking facilities, public transportation facilities, and parks, trails, and other recreational
449	facilities;
450	(iii) snowmaking equipment and related improvements that can also be used for water
451	storage or fire suppression purposes; and
452	(iv) a building and related improvements for occupancy by the public, the authority, the
453	military, or military-related entities.
454	(24) "Remaining municipal services revenue" means municipal services revenue that
455	the authority has not:
456	(a) spent during the authority's fiscal year for municipal services as provided in
457	Subsection 63H-1-503(1); or
458	(b) redirected to use in accordance with Subsection 63H-1-502(3).
459	(25) "Resort communities tax" means a sales and use tax imposed under Section
460	59-12-401.
461	(26) "Taxable value" means the value of property as shown on the last equalized

+02	assessment fon.
463	(27) "Taxing entity":
464	(a) means a public entity that levies a tax on property within a project area; and
465	(b) does not include a public infrastructure district that the authority creates under Title
466	17D, Chapter 4, Public Infrastructure District Act.
467	(28) "Telecommunications tax" means a telecommunications license tax under Title
468	10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act.
169	(29) "Transient room tax" means a tax under Section 59-12-352.
470	Section 5. Section 63H-1-202 is amended to read:
471	63H-1-202. Applicability of other law.
172	(1) As used in this section:
473	(a) "Subsidiary" means an authority subsidiary that is a public body as defined in
174	Section 52-4-103.
175	(b) "Subsidiary board" means the governing body of a subsidiary.
476	(2) The authority or land within a project area is not subject to:
177	(a) Title 10, Chapter 9a, Municipal Land Use, Development, and Management Act;
1 78	(b) Title 17, Chapter 27a, County Land Use, Development, and Management Act;
179	(c) ordinances or regulations of a county or municipality, including those relating to
480	land use, health, business license, or franchise; or
481	(d) the jurisdiction of a special district under Title 17B, Limited Purpose Local
482	Government Entities - Special Districts, or a special service district under Title 17D, Chapter 1,
483	Special Service District Act.
184	(3) The authority is subject to and governed by Sections 63E-2-106, 63E-2-107,
485	63E-2-108, 63E-2-109, 63E-2-110, and 63E-2-111, but is not otherwise subject to or governed
486	by Title 63E, Independent Entities Code.
187	(4) (a) The definitions in Section 57-8-3 apply to this Subsection (4).
488	(b) Notwithstanding the provisions of Title 57, Chapter 8, Condominium Ownership
189	Act, or any other provision of law:
190	(i) if the military is the owner of land in a project area on which a condominium project
4 91	is constructed, the military is not required to sign, execute, or record a declaration of a
192	condominium project; and

(ii) if a condominium unit in a project area is owned by the military or owned by the authority and leased to the military for \$1 or less per calendar year, not including any common charges that are reimbursements for actual expenses:

(A) the condominium unit is not subject to any liens under Title 57, Chapter 8, Condominium Ownership Act;

- (B) condominium unit owners within the same building or commercial condominium project may agree on any method of allocation and payment of common area expenses, regardless of the size or par value of each unit; and
- (C) the condominium project may not be dissolved without the consent of all the condominium unit owners.
- (5) Notwithstanding any other provision, when a law requires the consent of a local government, the authority is the consenting entity for a project area.
- (6) (a) A department, division, or other agency of the state and a political subdivision of the state shall cooperate with the authority to the fullest extent possible to provide whatever support, information, or other assistance the authority requests that is reasonably necessary to help the authority fulfill the authority's duties and responsibilities under this chapter.
- (b) Subsection (6)(a) does not apply to a political subdivision that does not have any of a project area located within the boundary of the political subdivision.
- (7) (a) The authority and a subsidiary are subject to Title 52, Chapter 4, Open and Public Meetings Act, except that:
- (i) notwithstanding Section 52-4-104, the timing and nature of training to authority board members or subsidiary board members on the requirements of Title 52, Chapter 4, Open and Public Meetings Act, may be determined by:
 - (A) the board chair, for the authority board; or
 - (B) the subsidiary board chair, for a subsidiary board;
- (ii) authority staff may adopt a rule governing the use of electronic meetings under Section 52-4-207, if, under Subsection 63H-1-301(3), the board delegates to authority staff the power to adopt the rule; and
- (iii) for an electronic meeting of the authority board or subsidiary board that otherwise complies with Section 52-4-207, the authority board or subsidiary board, respectively:
 - (A) is not required to establish an anchor location; and

524	(B) may convene and conduct the meeting without the determination otherwise
525	required under Subsection 52-4-207(5)(a)(i).
526	(b) [Except as provided in Subsection (7)(c), the] The authority [is] and subsidiaries
527	are not required to physically post notice notwithstanding any other provision of law.
528	[(c) The authority shall physically post notice in accordance with Subsection
529	52-4-202(3)(a).]
530	(8) The authority and a subsidiary are subject to Title 63G, Chapter 2, Government
531	Records Access and Management Act, except that:
532	(a) notwithstanding Section 63G-2-701:
533	(i) the authority may establish an appeals board consisting of at least three members;
534	(ii) an appeals board established under Subsection (8)(a)(i) shall include:
535	(A) one of the authority board members appointed by the governor;
536	(B) the authority board member appointed by the president of the Senate; and
537	(C) the authority board member appointed by the speaker of the House of
538	Representatives; and
539	(iii) an appeal of a decision of an appeals board is to district court, as provided in
540	Section 63G-2-404, except that the State Records Committee is not a party; and
541	(b) a record created or retained by the authority or a subsidiary acting in the role of a
542	facilitator under Subsection 63H-1-201(3)(v) is a protected record under Title 63G, Chapter 2,
543	Government Records Access and Management Act.
544	(9) The authority or a subsidiary acting in the role of a facilitator under Subsection
545	63H-1-201(3)(v) is not prohibited from receiving a benefit from a public-private partnership
546	that results from the facilitator's work as a facilitator.
547	(10) (a) (i) A subsidiary created as a public infrastructure district under Title 17D,
548	Chapter 4, Public Infrastructure District Act, may, subject to limitations of Title 17D, Chapter
549	4, Public Infrastructure District Act, levy a property tax for the operations and maintenance of
550	the public infrastructure district's financed infrastructure and related improvements, subject to a
551	maximum rate of .015.
552	(ii) A levy under Subsection (10)(a)(i) may be separate from a public infrastructure
553	district property tax levy for a bond.
554	(b) If a subsidiary created as a public infrastructure district issues a bond:

555	(i) the subsidiary may:
556	(A) delay the effective date of the property tax levy for the bond until after the period
557	of capitalized interest payments; and
558	(B) covenant with bondholders not to reduce or impair the property tax levy; and
559	(ii) notwithstanding a provision to the contrary in Title 17D, Chapter 4, Public
560	Infrastructure District Act, the tax rate for the property tax levy for the bond may not exceed a
561	rate that generates more revenue than required to pay the annual debt service of the bond plus
562	administrative costs, subject to a maximum of .02.
563	(c) (i) A subsidiary created as a public infrastructure district under Title 17D, Chapter
564	4, Public Infrastructure District Act, may create tax areas, as defined in Section 59-2-102,
565	within the public infrastructure district and apply a different property tax rate to each tax area,
566	subject to the maximum rate limitations described in Subsections (10)(a)(i) and (10)(b)(ii).
567	(ii) If a subsidiary created by a public infrastructure district issues bonds, the subsidiary
568	may issue bonds secured by property taxes from:
569	(A) the entire public infrastructure district; or
570	(B) one or more tax areas within the public infrastructure district.
571	(11) (a) Terms defined in Section 57-11-2 apply to this Subsection (11).
572	(b) Title 57, Chapter 11, Utah Uniform Land Sales Practices Act, does not apply to an
573	offer or disposition of an interest in land if the interest in land lies within the boundaries of the
574	project area and the authority:
575	(i) (A) has a development review committee using at least one professional planner;
576	(B) enacts standards and guidelines that require approval of planning, land use, and
577	plats, including the approval of plans for streets, culinary water, sanitary sewer, and flood
578	control; and
579	(C) will have the improvements described in Subsection (11)(b)(i)(B) plus
580	telecommunications and electricity; and
581	(ii) if at the time of the offer or disposition, the subdivider furnishes satisfactory
582	assurance of completion of the improvements described in Subsection (11)(b)(i)(C).
583	(12) (a) As used in this Subsection (12), "officer" means the same as an officer within
84	the meaning of the Utah Constitution, Article IV, Section 10.

(b) An official act of an officer may not be invalidated for the reason that the officer

586	failed to take the oath of office.
587	Section 6. Section 63H-1-203 is amended to read:
588	63H-1-203. Levy of a municipal tax Direct tax payment to MIDA.
589	(1) A levy of a municipal energy tax, MIDA energy tax, telecommunications tax,
590	transient room tax, [or] resort communities tax, or additional resort communities sales tax,
591	including an increase in the applicable tax rate, requires the affirmative vote of:
592	(a) the authority board; and
593	(b) a majority of all elected members of the authority board.
594	(2) If the authority board levies a municipal energy tax, a consumer who acquires
595	taxable energy shall pay the tax directly to the authority on a monthly basis if the consumer's
596	energy supplier is not required under federal law to collect the tax in the manner described in
597	Section 10-1-307.
598	Section 7. Section 63H-1-205 is amended to read:
599	63H-1-205. MIDA accommodations tax.
600	(1) As used in this section:
601	(a) "Accommodations and services" means an accommodation or service described in
602	Subsection 59-12-103(1)(i).
603	(b) "Accommodations and services" does not include amounts paid or charged that are
604	not part of a rental room rate.
605	(2) By ordinance, the authority board may impose a MIDA accommodations tax on a
606	provider for amounts paid or charged for accommodations and services, if the place of
607	accommodation is located $\hat{S} \rightarrow \underline{\text{within a project area and}} \leftarrow \hat{S}$ on:
608	(a) authority-owned or other government-owned property $\hat{S} \rightarrow [within the project area] \leftarrow \hat{S}$
608a	[or]
609	(b) privately owned property on which the authority owns a condominium unit that is
610	part of the place of accommodation[:]; or
611	(c) privately owned property on which the authority board finds that a provider is
612	providing a significant long-term benefit, including lodging but not including a benefit that is
613	commonly provided, to members of the military at the property.
614	(3) The maximum rate of the MIDA accommodations tax is 15% of the amounts paid
615	to or charged by the provider for accommodations and services.
616	(4) A provider may recover an amount equal to the MIDA accommodations tax from

- customers, if the provider includes the amount as a separate billing line item.
- (5) If the authority imposes the tax described in this section, neither the authority nor a public entity may impose, on the amounts paid or charged for accommodations and services, any other tax described in:
 - (a) Title 59, Chapter 12, Sales and Use Tax Act; or
- 622 (b) Title 59, Chapter 28, State Transient Room Tax Act.

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- 623 (6) Except as provided in Subsection (7) or (8), the tax imposed under this section shall be administered, collected, and enforced in accordance with:
 - (a) the same procedures used to administer, collect, and enforce the tax under:
- 626 (i) Title 59, Chapter 12, Part 1, Tax Collection; or
- 627 (ii) Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act; and
- (b) Title 59, Chapter 1, General Taxation Policies.
- 629 (7) The location of a transaction shall be determined in accordance with Sections 59-12-211 through 59-12-215.
- 631 (8) (a) A tax under this section is not subject to Section 59-12-107.1 or 59-12-123 or Subsections 59-12-205(2) through (5).
 - (b) The exemptions described in Sections 59-12-104, 59-12-104.1, and 59-12-104.6 do not apply to a tax imposed under this section.
 - (9) The State Tax Commission shall:
 - (a) except as provided in Subsection (9)(b), distribute the revenue collected from the tax to the authority; and
 - (b) retain and deposit an administrative charge in accordance with Section 59-1-306 from revenue the commission collects from a tax under this section.
 - (10) (a) If the authority imposes, repeals, or changes the rate of tax under this section, the implementation, repeal, or change shall take effect:
 - (i) on the first day of a calendar quarter; and
- 643 (ii) after a 90-day period beginning on the date the State Tax Commission receives the 644 notice described in Subsection (10)(b) from the authority.
 - (b) The notice required in Subsection (10)(a)(ii) shall state:
- (i) that the authority will impose, repeal, or change the rate of a tax under this section;
- (ii) the effective date of the implementation, repeal, or change of the tax; and

648	(iii) the rate of the tax.
649	(11) In addition to the uses permitted under Section 63H-1-502, the authority may
650	allocate revenue from the MIDA accommodations tax to a county in which a place of
651	accommodation that is subject to the MIDA accommodations tax is located, if:
652	(a) the county had a transient room tax described in Section 59-12-301 in effect at the
653	time the authority board imposed a MIDA accommodations tax by ordinance; and
654	(b) the revenue replaces revenue that the county received from a county transient room
655	tax described in Section 59-12-301 for the county's general operations and administrative
656	expenses.
657	Section 8. Section 63H-1-501 is amended to read:
658	63H-1-501. Authority receipt and use of property tax allocation Contractual
659	annual payment Distribution of property tax allocation.
660	(1) (a) The authority may:
661	(i) subject to Subsection (1)(b):
662	(A) receive up to 75% of the property tax allocation for up to 25 years, as provided in
663	this part; and
664	(B) after the time period described in Subsection (1)(a)(i)(A) expires, receive up to
665	75% of the property tax allocation for up to 15 years, if the board determines the additional
666	years will produce significant benefit; and
667	(ii) use the property tax allocation before, during, and after the period described in
668	Subsection (1)(a)(i).
669	(b) With respect to a parcel located within a project area, the 25-year period described
670	in Subsection (1)(a)(i)(A) begins on the day on which the authority receives the first property
671	tax allocation from that parcel.
672	(2) (a) For purposes of Subsection (1)(b), the authority may designate an improved
673	portion of a parcel in a project area as a separate parcel.
674	(b) An authority designation of an improved portion of a parcel as a separate parcel
675	under Subsection (2)(a) is for purposes of Subsection (1)(b) only and does not constitute a
676	subdivision for any other purpose.
677	(c) A county recorder shall assign a separate tax identification number to the improved

portion of a parcel designated by the authority as a separate parcel under Subsection (2)(a).

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(3) Improvements on a parcel within a project area become subject to property tax on January 1 immediately following the day on which the authority or an entity designated by the authority issues a certificate of occupancy with respect to those improvements.

- (4) (a) If the authority or an entity designated by the authority has not issued a certificate of occupancy for a private parcel within a project area, the private parcel owner shall make an annual payment to the authority:
- (i) that is equal to 1.2% of the taxable value of the parcel above the base taxable value of the parcel; and
 - (ii) until the parcel becomes subject to the property tax described in Subsection (3).
- (b) The authority may use the revenue from payments described in Subsection (4)(a) for any purpose described in Subsection 63H-1-502(1).
- (c) The authority may submit for recording to the office of the recorder of the county in which a private parcel described in Subsection (4)(a) is located:
- (i) a copy of an agreement between the authority and the private parcel owner that memorializes the payment obligation under Subsection (4)(a); or
 - (ii) a notice that describes the payment obligation under Subsection (4)(a).
- (d) An owner of a private parcel described in Subsection (4)(a) may not be required to make a payment that exceeds or is in addition to the payment described in Subsection (4)(a)(i) until the private parcel becomes subject to the property tax described in Subsection (3).
- (e) Upon the transfer of title of a private parcel described in Subsection (4)(a), the amount of the annual payment required under Subsection (4)(a) shall be:
 - (i) treated the same as a property tax; and

- (ii) prorated between the previous owner and the owner who acquires title from the previous owner.
- (f) A person who fails to pay or is delinquent in paying an annual payment described in Subsection (4)(a) is subject to the same penalties and interest as the failure or delinquent payment of a property tax in accordance with Title 59, Chapter 2, Property Tax Act.
 - (g) [If requested by the authority, a] A county treasurer shall:
- (i) include the annual payment described in Subsection (4)(a) on a county property tax notice in accordance with Section 59-2-1317; and
 - (ii) collect the annual payment as part of the property tax collection.

710 (h) A county auditor shall include the annual payment described in Subsection (4)(a)
711 on the notice of property valuation in accordance with Subsection 59-2-919.1(1).

- (5) Each county that collects property tax on property within a project area shall pay and distribute to the authority the property tax allocation and dedicated tax collections that the authority is entitled to collect under this title, in the manner and at the time provided in Section 59-2-1365.
- (6) (a) The board shall determine by resolution when the entire project area or an individual parcel within a project area is subject to property tax allocation.
- (b) The board shall amend the project area budget to reflect whether a parcel within a project area is subject to property tax allocation.
- (7) The following property owned by the authority is not subject to any property tax under Title 59, Chapter 2, Property Tax Act, or any privilege tax under Title 59, Chapter 4, Privilege Tax, regardless of whether the authority enters into a long-term operating agreement with a privately owned entity under which the privately owned entity agrees to operate the property:
- 725 (a) a hotel;

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- 726 (b) a hotel condominium unit in a condominium project, as defined in Section 57-8-3; 727 and
- 728 (c) a commercial condominium unit in a condominium project, as defined in Section 729 57-8-3.
 - Section 9. Section **63H-1-502** is amended to read:
 - 63H-1-502. Allowable uses of property tax allocation and other funds.
 - (1) Other than municipal services revenue, the authority may use the property tax allocation and other funds available to the authority:
 - (a) for any purpose authorized under this chapter;
 - (b) for administrative, overhead, legal, and other operating expenses of the authority:
 - (c) to pay for, including financing or refinancing, all or part of the development of land within the project area from which the property tax allocation or other funds were collected, including assisting the ongoing operation of a development or facility within the project area;
 - (d) to pay the cost of the installation and construction of public infrastructure and improvements within the project area from which the property tax allocation funds were

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- (e) to pay the cost of the installation and construction of public infrastructure and improvements, including a passenger ropeway, as defined in Section 72-11-102, outside the project area if:
- (i) (A) the authority board determines by resolution that the infrastructure and improvements are of benefit to the project area; and
- 747 (B) for a passenger ropeway, at least one end of the ropeway is located within the 748 project area; or
 - (ii) (A) the funds expended are appropriated by the Legislature; and
- 750 (B) the authority is directed to expend the funds, and the project or purpose is directed, 751 by the Legislature;
 - (f) to pay the principal and interest on bonds issued by the authority;
 - (g) to pay for a morale, welfare, and recreation program [of a United States Air Force base in Utah], or other program that benefits the military or veterans, affiliated with the project area from which the funds were collected; or
 - (h) to pay for the promotion of:
 - (i) a development within the project area; or
- 758 (ii) amenities outside of the project area that are associated with a development within 759 the project area.
 - (2) The authority may use revenue generated from the authority's operation of public infrastructure and improvements to:
 - (a) operate and maintain the public infrastructure and improvements; and
 - (b) pay for authority operating expenses, including administrative, overhead, and legal expenses.
 - (3) For purposes of Subsection (1), the authority may use:
- 766 (a) tax revenue received under Subsection 59-12-205(2)(a)(ii)(B);
- 767 (b) resort communities tax revenue;
- 768 (c) MIDA energy tax revenue, received under Section 63H-1-204, which does not have 769 to be used in the project area where the revenue was generated;
 - (d) MIDA accommodations tax revenue, received under Section 63H-1-205;
- (e) transient room tax revenue generated from hotels located on authority-owned or

772	other public-entity-owned property;
773	(f) municipal energy tax or telecommunications tax revenue generated from hotels
774	[located on authority-owned or other public-entity-owned property] that are subject to the
775	MIDA accommodations tax under Section 63H-1-205; or
776	(g) payments received under Subsection 63H-1-501(4).
777	(4) The determination of the authority board under Subsection (1)(e) regarding benefit
778	to the project area is final.
779	(5) (a) Subject to Subsection (5)(b), the authority may enter into an agreement with a
780	school district to pay the school district a certain portion of the property tax allocation the
781	authority receives from the project area if:
782	(i) (A) the school district levies a property tax in a project area established prior to
783	<u>2023;</u>
784	(B) the school district has a building authority that issued a lease revenue bond to
785	construct a new school in 2022;
786	(C) the school district approved a property tax increase of its capital levy in 2023; and
787	(D) the authority and a county that entered into an interlocal cooperation agreement
788	that allocated the property tax allocation agree to amend the interlocal agreement to allow for
789	the payment; or
790	(ii) a school district levies a property tax for a general obligation bond authorized by an
791	election after January 1, 2024.
792	(b) If the board approves an agreement described in Subsection (5)(a), the board shall
793	provide that any annual tax payment is subordinate to any authority bonded indebtedness that
794	pledged any property tax allocation from the project area as security for the bonds.
795	Section 10. Section 63H-1-701 is amended to read:
796	63H-1-701. Annual authority budget Fiscal year Public hearing required
797	Auditor forms Requirement to file form.
798	(1) The authority shall prepare [and its board adopt] an annual budget of revenues and
799	expenditures for the authority for each fiscal year.
800	(2) [Each annual authority budget shall be adopted] The board shall adopt the annual
801	authority budget before June 30.

(3) The authority's fiscal year shall be the period from July 1 to the following June 30.

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the date of veto override.

803	(4) (a) Before adopting an annual budget, the authority board shall hold a public
804	hearing on the annual budget.
805	(b) The authority shall provide notice of the public hearing on the annual budget by
806	publishing notice, as a class A notice under Section 63G-30-102, for at least one week
807	immediately before the day of the public hearing.
808	(c) The authority shall make the annual budget available for public inspection at least
809	three days before the date of the public hearing.
810	(5) The state auditor shall prescribe the budget forms and the categories to be contained
811	in each authority budget, including:
812	(a) revenues and expenditures for the budget year; and
813	[(b) legal fees; and]
814	[(c)] (b) administrative costs, including legal fees, rent, supplies, and other materials,
815	and salaries of authority personnel.
816	(6) (a) Within 30 days after adopting an annual budget, the authority board shall file a
817	copy of the annual budget with the auditor of each county in which a project area of the
818	authority is located, the State Tax Commission, the state auditor, the State Board of Education,
819	and each taxing entity that levies a tax on property from which the authority collects property
820	tax allocation.
821	(b) The requirement of Subsection (6)(a) to file a copy of the annual budget with the
822	state as a taxing entity is met if the authority files a copy with the State Tax Commission and
823	the state auditor.
824	Section 11. Effective date.
825	If approved by two-thirds of all the members elected to each house, this bill takes effect
826	upon approval by the governor, or the day following the constitutional time limit of Utah

Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto,