

646 (ii) after a 90-day period beginning on the date the State Tax Commission receives the  
647 notice described in Subsection (10)(b) from the authority.

648 (b) The notice required in Subsection (10)(a)(ii) shall state:

649 (i) that the authority will impose, repeal, or change the rate of a tax under this section;

650 (ii) the effective date of the implementation, repeal, or change of the tax; and

651 (iii) the rate of the tax.

652 (11) In addition to the uses permitted under Section 63H-1-502, the authority may  
653 allocate revenue from the MIDA accommodations tax to a county in which a place of  
654 accommodation that is subject to the MIDA accommodations tax is located, if:

655 (a) the county had a transient room tax described in Section 59-12-301 in effect at the  
656 time the authority board imposed a MIDA accommodations tax by ordinance; and

657 (b) the revenue replaces revenue that the county received from a county transient room  
658 tax described in Section 59-12-301 for the county's general operations and administrative  
659 expenses.

660 Section 8. Section **63H-1-207** is amended to read:

661 **63H-1-207. Authority jurisdiction over Department of Transportation property.**

662 (1) As used in this section:

663 (a) "Highway land" means land that is:

664 (i) owned by the Department of Transportation, created in Section 72-1-201; and

665 (ii) ~~H→ [within an authority project area that:]~~ as of April 1, 2024, an area of no more  
665a than 35 total acres, adjacent to State Route 40, and within a military recreation facility project  
665b area. ←H

666 ~~H→ [(A) was created to provide military recreation facilities and support[.]; and~~

667 ~~———— (B) is within two miles of a state park.] ←H~~

668 (b) "Highway land" does not include:

669 (i) a class A state road that is in active use; and

670 (ii) a shoulder or appurtenance that is contiguous to a class A state road that is in active  
671 use.

672 (2) Notwithstanding any other provision of statute, the authority has jurisdiction and  
673 control over highway land, subject to Subsection (3).

674 (3) (a) The executive director of the Department of Transportation may, in consultation  
675 with the authority, transfer, sell, trade, or lease the highway land or any interest in the highway  
676 land as provided in Section 72-5-111 and any applicable rules and regulations.