POINT OF THE MOUNTAIN STATE LAND AUTHORITY
AMENDMENTS
2024 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Jerry W. Stevenson
House Sponsor:
LONG TITLE
General Description:
This bill modifies provisions relating to the Point of the Mountain State Land
Authority.
Highlighted Provisions:
This bill:
 modifies the definition of point of the mountain state land, for purposes of the Point
of the Mountain State Land Authority Act;
 modifies provisions relating to limitations on Authority board members; and
 provides for a portion of sales tax revenue generated from point of the mountain
state land to be paid to the Authority.
Money Appropriated in this Bill:
None
Other Special Clauses:
This bill provides a special effective date.
Utah Code Sections Affected:
AMENDS:
11-59-102, as last amended by Laws of Utah 2023, Chapters 16, 263
11-59-306, as last amended by Laws of Utah 2022, Chapter 237
59-12-103 (Contingently Superseded 01/01/25), as last amended by Laws of Utah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
Be it enacted by the Legislature of the state of Utah:
Section 1. Section 11-59-102 is amended to read:
11-59-102. Definitions.
As used in this chapter:
(1) "Authority" means the Point of the Mountain State Land Authority, created in
Section 11-59-201.
(2) "Board" means the authority's board, created in Section 11-59-301.
(3) "Development":
(a) means the construction, reconstruction, modification, expansion, or improvement of
a building, utility, infrastructure, landscape, parking lot, park, trail, recreational amenity, or
other facility, including:
(i) the demolition or preservation or repurposing of a building, infrastructure, or other
facility;
(ii) surveying, testing, locating existing utilities and other infrastructure, and other
preliminary site work; and
(iii) any associated planning, design, engineering, and related activities; and
(b) includes all activities associated with:
(i) marketing and business recruiting activities and efforts;
(ii) leasing, or selling or otherwise disposing of, all or any part of the point of the
mountain state land; and
(iii) planning and funding for mass transit infrastructure to service the point of the
mountain state land.
(4) "Facilities division" means the Division of Facilities Construction and
Management, created in Section 63A-5b-301.
(5) "New correctional facility" means the state correctional facility being developed in
Salt Lake City to replace the state correctional facility in Draper.
(6) "Point of the mountain state land" means:

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59	(a) the approximately 700 acres of state-owned land in Draper, including land used for
60	the operation of a state correctional facility until completion of the new correctional facility and
61	state-owned land in the vicinity of the current state correctional facility[-]; and
62	(b) any land that the authority acquires in addition to the land described in Subsection
63	<u>(6)(a).</u>
64	(7) "Public entity" means:
65	(a) the state, including each department, division, or other agency of the state; or
66	(b) a county, city, town, metro township, school district, special district, special service
67	district, interlocal cooperation entity, community reinvestment agency, or other political
68	subdivision of the state, including the authority.
69	(8) "Publicly owned infrastructure and improvements":
70	(a) means infrastructure, improvements, facilities, or buildings that:
71	(i) benefit the public; and
72	(ii) (A) are owned by a public entity or a utility; or
73	(B) are publicly maintained or operated by a public entity; and
74	(b) includes:
75	(i) facilities, lines, or systems that provide:
76	(A) water, chilled water, or steam; or
77	(B) sewer, storm drainage, natural gas, electricity, energy storage, renewable energy,
78	microgrids, or telecommunications service;
79	(ii) streets, roads, curb, gutter, sidewalk, walkways, solid waste facilities, parking
80	facilities, and public transportation facilities; and
81	(iii) greenspace, parks, trails, recreational amenities, or other similar facilities.
82	(9) "Taxing entity" means the same as that term is defined in Section 59-2-102.
83	Section 2. Section 11-59-306 is amended to read:
84	11-59-306. Limitations on board members.
85	(1) As used in this section:
86	(a) "Designated individual" means an individual:
87	(i) (A) who is a member of the Senate or House of Representatives;
88	(B) who has been appointed as a member of the board under Subsection
89	11-59-302(2)(a) or (b); and

90	(C) whose legislative district includes some or all of the point of the mountain state
91	land; or
92	(ii) who is designated to serve as a board member under Subsection 11-59-302(2)(e) or
93	(f).
94	(b) "Direct financial benefit":
95	(i) means any form of financial benefit that accrues to an individual directly as a result
96	of the development of the point of the mountain state land, including:
97	(A) compensation, commission, or any other form of a payment or increase of money;
98	and
99	(B) an increase in the value of a business or property; and
100	(ii) does not include a financial benefit that accrues to the public generally as a result of
101	the development of the point of the mountain state land.
102	(c) "Family member" means a parent, spouse, sibling, child, or grandchild.
103	(d) (i) "Interest in real property" means every type of real property interest, whether
104	recorded or unrecorded, including:
105	[(i)] (A) a legal or equitable interest;
106	[(ii)] (B) an option on real property;
107	[(iii)] (C) an interest under a contract;
108	[(iv)] (D) fee simple ownership;
109	[(v)] (E) ownership as a tenant in common or in joint tenancy or another joint
110	ownership arrangement;
111	[(vi)] (F) ownership through a partnership, limited liability company, or corporation
112	that holds title to a real property interest in the name of the partnership, limited liability
113	company, or corporation;
114	[(vii)] (G) leasehold interest; and
115	[(viii)] (H) any other real property interest that is capable of being owned.
116	(ii) "Interest in real property" does not include:
117	(A) an interest in a personal residence in which the individual resides or, in the case of
118	an intended future acquisition, intends to reside; or
119	(B) an interest as a tenant paying market-rate rent in a building that is located on point
120	of the mountain state land.

(2) An individual may not serve as a member of the board if:

- (a) subject to Subsection (5) for a designated individual, the individual owns an interest in real property[, other than a personal residence in which the individual resides,] on or within five miles of the point of the mountain state land;
- (b) a family member of the individual owns an interest in real property[, other than a personal residence in which the family member resides,] located on or within one-half mile of the point of the mountain state land;
- (c) the individual or a family member of the individual owns an interest in, is directly affiliated with, or is an employee or officer of a firm, company, or other entity that the individual reasonably believes is likely to participate in or receive compensation or other direct financial benefit from the development of the point of the mountain state land; or
- (d) the individual or a family member of the individual receives or is expected to receive a direct financial benefit.
- (3) (a) Before taking office as a board member, an individual shall submit to the authority a statement:
- (i) verifying that the individual's service as a board member does not violate Subsection (2); and
- (ii) for a designated individual, identifying any interest in real property[, other than a personal residence in which the individual resides,] located on or within five miles of the point of the mountain state land.
- (b) If a designated individual takes action, during the individual's service as a board member, to initiate, negotiate, or otherwise arrange for the acquisition of an interest in real property[, other than a personal residence in which the individual intends to live,] located on or within five miles of the point of the mountain state land, the designated individual shall submit a written statement to the board chair describing the action, the interest in real property that the designated individual intends to acquire, and the location of the real property.
- (4) Except for a board member who is a designated individual, a board member is disqualified from further service as a board member if the board member, at any time during the board member's service on the board, takes any action to initiate, negotiate, or otherwise arrange for the acquisition of an interest in real property[, other than a personal residence in which the member intends to reside,] located on or within five miles of the point of the

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- (5) A designated individual who submits a written statement under Subsection (3)(a)(ii) or (b) may not serve or continue to serve as a board member unless at least two-thirds of all other board members conclude that the designated individual's service as a board member does not and will not create a material conflict of interest impairing the ability of the designated individual to exercise fair and impartial judgment as a board member and to act in the best interests of the authority.
- (6) (a) The board may not allow a firm, company, or other entity to participate in planning, managing, or implementing the development of the point of the mountain state land if a board member or a family member of a board member owns an interest in, is directly affiliated with, or is an employee or officer of the firm, company, or other entity.
- (b) Before allowing a firm, company, or other entity to participate in planning, managing, or implementing the development of the point of the mountain state land, the board may require the firm, company, or other entity to certify that no board member or family member of a board member owns an interest in, is directly affiliated with, or is an employee or officer of the firm, company, or other entity.
- Section 3. Section **59-12-103 (Contingently Superseded 01/01/25)** is amended to read:
- 59-12-103 (Contingently Superseded 01/01/25). Sales and use tax base -- Rates -- Effective dates -- Use of sales and use tax revenues.
- (1) A tax is imposed on the purchaser as provided in this part on the purchase price or sales price for amounts paid or charged for the following transactions:
 - (a) retail sales of tangible personal property made within the state;
- (b) amounts paid for:
- (i) telecommunications service, other than mobile telecommunications service, that originates and terminates within the boundaries of this state;
- (ii) mobile telecommunications service that originates and terminates within the boundaries of one state only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or
 - (iii) an ancillary service associated with a:
- (A) telecommunications service described in Subsection (1)(b)(i); or

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183 (B) mobile telecommunications service described in Subsection (1)(b)(ii); 184 (c) sales of the following for commercial use: 185 (i) gas; 186 (ii) electricity; 187 (iii) heat; 188 (iv) coal; 189 (v) fuel oil; or 190 (vi) other fuels; 191 (d) sales of the following for residential use: 192 (i) gas; 193 (ii) electricity; 194 (iii) heat; 195 (iv) coal; 196 (v) fuel oil; or 197 (vi) other fuels; 198 (e) sales of prepared food; 199 (f) except as provided in Section 59-12-104, amounts paid or charged as admission or 200 user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature, 201 exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries, 202 fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit 203 television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf 204 driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails, 205 tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises, 206 horseback rides, sports activities, or any other amusement, entertainment, recreation, 207 exhibition, cultural, or athletic activity; 208 (g) amounts paid or charged for services for repairs or renovations of tangible personal 209 property, unless Section 59-12-104 provides for an exemption from sales and use tax for: 210 (i) the tangible personal property; and 211 (ii) parts used in the repairs or renovations of the tangible personal property described 212 in Subsection (1)(g)(i), regardless of whether: 213 (A) any parts are actually used in the repairs or renovations of that tangible personal

214	property; or
215	(B) the particular parts used in the repairs or renovations of that tangible personal
216	property are exempt from a tax under this chapter;
217	(h) except as provided in Subsection 59-12-104(7), amounts paid or charged for
218	assisted cleaning or washing of tangible personal property;
219	(i) amounts paid or charged for tourist home, hotel, motel, or trailer court
220	accommodations and services that are regularly rented for less than 30 consecutive days;
221	(j) amounts paid or charged for laundry or dry cleaning services;
222	(k) amounts paid or charged for leases or rentals of tangible personal property if within
223	this state the tangible personal property is:
224	(i) stored;
225	(ii) used; or
226	(iii) otherwise consumed;
227	(l) amounts paid or charged for tangible personal property if within this state the
228	tangible personal property is:
229	(i) stored;
230	(ii) used; or
231	(iii) consumed;
232	(m) amounts paid or charged for a sale:
233	(i) (A) of a product transferred electronically; or
234	(B) of a repair or renovation of a product transferred electronically, and
235	(ii) regardless of whether the sale provides:
236	(A) a right of permanent use of the product; or
237	(B) a right to use the product that is less than a permanent use, including a right:
238	(I) for a definite or specified length of time; and
239	(II) that terminates upon the occurrence of a condition; and
240	(n) sales of leased tangible personal property from the lessor to the lessee made in the
241	state.
242	(2) (a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax
243	are imposed on a transaction described in Subsection (1) equal to the sum of:
244	(i) a state tax imposed on the transaction at a tax rate equal to the sum of:

245 (A) 4.70% plus the rate specified in Subsection (11)(a); and 246 (B) (I) the tax rate the state imposes in accordance with Part 18, Additional State Sales 247 and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 248 through 59-12-215 is in a county in which the state imposes the tax under Part 18, Additional 249 State Sales and Use Tax Act; and 250 (II) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales 251 and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 252 through 59-12-215 is in a city, town, or the unincorporated area of a county in which the state 253 imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and 254 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the 255 transaction under this chapter other than this part. 256 (b) Except as provided in Subsection (2)(f) or (g) and subject to Subsection (2)(l), a 257 state tax and a local tax are imposed on a transaction described in Subsection (1)(d) equal to 258 the sum of: 259 (i) a state tax imposed on the transaction at a tax rate of 2%; and 260 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the 261 transaction under this chapter other than this part. 262 (c) Except as provided in Subsection (2)(f) or (g), a state tax and a local tax are 263 imposed on amounts paid or charged for food and food ingredients equal to the sum of: 264 (i) a state tax imposed on the amounts paid or charged for food and food ingredients at 265 a tax rate of 1.75%; and 266 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the

amounts paid or charged for food and food ingredients under this chapter other than this part.

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- (d) Except as provided in Subsection (2)(f) or (g), a state tax is imposed on amounts paid or charged for fuel to a common carrier that is a railroad for use in a locomotive engine at a rate of 4.85%.
- (e) (i) (A) If a shared vehicle owner certifies to the commission, on a form prescribed by the commission, that the shared vehicle is an individual-owned shared vehicle, a tax imposed under Subsection (2)(a)(i)(A) does not apply to car sharing, a car-sharing program, a shared vehicle driver, or a shared vehicle owner.
 - (B) A shared vehicle owner's certification described in Subsection (2)(e)(i)(A) is

required once during the time that the shared vehicle owner owns the shared vehicle.

- (C) The commission shall verify that a shared vehicle is an individual-owned shared vehicle by verifying that the applicable Utah taxes imposed under this chapter were paid on the purchase of the shared vehicle.
- (D) The exception under Subsection (2)(e)(i)(A) applies to a certified individual-owned shared vehicle shared through a car-sharing program even if non-certified shared vehicles are also available to be shared through the same car-sharing program.
 - (ii) A tax imposed under Subsection (2)(a)(i)(B) or (2)(a)(ii) applies to car sharing.
- (iii) (A) A car-sharing program may rely in good faith on a shared vehicle owner's representation that the shared vehicle is an individual-owned shared vehicle certified with the commission as described in Subsection (2)(e)(i).
- (B) If a car-sharing program relies in good faith on a shared vehicle owner's representation that the shared vehicle is an individual-owned shared vehicle certified with the commission as described in Subsection (2)(e)(i), the car-sharing program is not liable for any tax, penalty, fee, or other sanction imposed on the shared vehicle owner.
- (iv) If all shared vehicles shared through a car-sharing program are certified as described in Subsection (2)(e)(i)(A) for a tax period, the car-sharing program has no obligation to collect and remit the tax under Subsection (2)(a)(i)(A) for that tax period.
- (v) [(A)] A car-sharing program is not required to list or otherwise identify an individual-owned shared vehicle on a return or an attachment to a return.
 - (vi) A car-sharing program shall:

- (A) retain tax information for each car-sharing program transaction; and
- (B) provide the information described in Subsection (2)(e)(vi)(A) to the commission at the commission's request.
- (f) (i) For a bundled transaction that is attributable to food and food ingredients and tangible personal property other than food and food ingredients, a state tax and a local tax is imposed on the entire bundled transaction equal to the sum of:
 - (A) a state tax imposed on the entire bundled transaction equal to the sum of:
 - (I) the tax rate described in Subsection (2)(a)(i)(A); and
- 305 (II) (Aa) the tax rate the state imposes in accordance with Part 18, Additional State 306 Sales and Use Tax Act, if the location of the transaction as determined under Sections

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307	59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18,
308	Additional State Sales and Use Tax Act; and
309	(Bb) the tax rate the state imposes in accordance with Part 20, Supplemental State
310	Sales and Use Tax Act, if the location of the transaction as determined under Sections
311	59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which
312	the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and
313	(B) a local tax imposed on the entire bundled transaction at the sum of the tax rates
314	described in Subsection (2)(a)(ii).
315	(ii) If an optional computer software maintenance contract is a bundled transaction that
316	consists of taxable and nontaxable products that are not separately itemized on an invoice or
317	similar billing document, the purchase of the optional computer software maintenance contract
318	is 40% taxable under this chapter and 60% nontaxable under this chapter.
319	(iii) Subject to Subsection (2)(f)(iv), for a bundled transaction other than a bundled
320	transaction described in Subsection (2)(f)(i) or (ii):
321	(A) if the sales price of the bundled transaction is attributable to tangible personal
322	property, a product, or a service that is subject to taxation under this chapter and tangible
323	personal property, a product, or service that is not subject to taxation under this chapter, the
324	entire bundled transaction is subject to taxation under this chapter unless:
325	(I) the seller is able to identify by reasonable and verifiable standards the tangible
326	personal property, product, or service that is not subject to taxation under this chapter from the
327	books and records the seller keeps in the seller's regular course of business; or
328	(II) state or federal law provides otherwise; or
329	(B) if the sales price of a bundled transaction is attributable to two or more items of
330	tangible personal property, products, or services that are subject to taxation under this chapter
331	at different rates, the entire bundled transaction is subject to taxation under this chapter at the
332	higher tax rate unless:
333	(I) the seller is able to identify by reasonable and verifiable standards the tangible
334	personal property, product, or service that is subject to taxation under this chapter at the lower

(iv) For purposes of Subsection (2)(f)(iii), books and records that a seller keeps in the

tax rate from the books and records the seller keeps in the seller's regular course of business; or

(II) state or federal law provides otherwise.

seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.

- (g) (i) Except as otherwise provided in this chapter and subject to Subsections (2)(g)(ii) and (iii), if a transaction consists of the sale, lease, or rental of tangible personal property, a product, or a service that is subject to taxation under this chapter, and the sale, lease, or rental of tangible personal property, other property, a product, or a service that is not subject to taxation under this chapter, the entire transaction is subject to taxation under this chapter unless the seller, at the time of the transaction:
- (A) separately states the portion of the transaction that is not subject to taxation under this chapter on an invoice, bill of sale, or similar document provided to the purchaser; or
- (B) is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.
 - (ii) A purchaser and a seller may correct the taxability of a transaction if:
- (A) after the transaction occurs, the purchaser and the seller discover that the portion of the transaction that is not subject to taxation under this chapter was not separately stated on an invoice, bill of sale, or similar document provided to the purchaser because of an error or ignorance of the law; and
- (B) the seller is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.
- (iii) For purposes of Subsections (2)(g)(i) and (ii), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.
- (h) (i) If the sales price of a transaction is attributable to two or more items of tangible personal property, products, or services that are subject to taxation under this chapter at different rates, the entire purchase is subject to taxation under this chapter at the higher tax rate unless the seller, at the time of the transaction:
- (A) separately states the items subject to taxation under this chapter at each of the different rates on an invoice, bill of sale, or similar document provided to the purchaser; or
 - (B) is able to identify by reasonable and verifiable standards the tangible personal

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property, product, or service that is subject to taxation under this chapter at the lower tax rate from the books and records the seller keeps in the seller's regular course of business.

- (ii) For purposes of Subsection (2)(h)(i), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.
- (i) Subject to Subsections (2)(j) and (k), a tax rate repeal or tax rate change for a tax rate imposed under the following shall take effect on the first day of a calendar quarter:
- (i) Subsection (2)(a)(i)(A);
- 377 (ii) Subsection (2)(b)(i);

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- (iii) Subsection (2)(c)(i); or
- 379 (iv) Subsection (2)(f)(i)(A)(I).
- (j) (i) A tax rate increase takes effect on the first day of the first billing period that
 begins on or after the effective date of the tax rate increase if the billing period for the
 transaction begins before the effective date of a tax rate increase imposed under:
- 383 (A) Subsection (2)(a)(i)(A);
- 384 (B) Subsection (2)(b)(i);
- 385 (C) Subsection (2)(c)(i); or
- 386 (D) Subsection (2)(f)(i)(A)(I).
 - (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing statement for the billing period is rendered on or after the effective date of the repeal of the tax or the tax rate decrease imposed under:
- 390 (A) Subsection (2)(a)(i)(A);
- 391 (B) Subsection (2)(b)(i);
- 392 (C) Subsection (2)(c)(i); or
- 393 (D) Subsection (2)(f)(i)(A)(I).
 - (k) (i) For a tax rate described in Subsection (2)(k)(ii), if a tax due on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, a tax rate repeal or change in a tax rate takes effect:
 - (A) on the first day of a calendar quarter; and
- 398 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.
- 399 (ii) Subsection (2)(k)(i) applies to the tax rates described in the following:

400	(A) Subsection $(2)(a)(i)(A)$;
401	(B) Subsection (2)(b)(i);
402	(C) Subsection (2)(c)(i); or
403	(D) Subsection $(2)(f)(i)(A)(I)$.
404	(iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
405	the commission may by rule define the term "catalogue sale."
406	(l) (i) For a location described in Subsection (2)(l)(ii), the commission shall determine
407	the taxable status of a sale of gas, electricity, heat, coal, fuel oil, or other fuel based on the
408	predominant use of the gas, electricity, heat, coal, fuel oil, or other fuel at the location.
409	(ii) Subsection (2)(l)(i) applies to a location where gas, electricity, heat, coal, fuel oil,
410	or other fuel is furnished through a single meter for two or more of the following uses:
411	(A) a commercial use;
412	(B) an industrial use; or
413	(C) a residential use.
414	(3) (a) The following state taxes shall be deposited into the General Fund:
415	(i) the tax imposed by Subsection (2)(a)(i)(A);
416	(ii) the tax imposed by Subsection (2)(b)(i);
417	(iii) the tax imposed by Subsection (2)(c)(i); and
418	(iv) the tax imposed by Subsection (2)(f)(i)(A)(I).
419	(b) The following local taxes shall be distributed to a county, city, or town as provided
420	in this chapter:
421	(i) the tax imposed by Subsection (2)(a)(ii);
422	(ii) the tax imposed by Subsection (2)(b)(ii);
423	(iii) the tax imposed by Subsection (2)(c)(ii); and
424	(iv) the tax imposed by Subsection (2)(f)(i)(B).
425	(c) The state tax imposed by Subsection (2)(d) shall be deposited into the General
426	Fund.
427	(4) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,
428	2003, the lesser of the following amounts shall be expended as provided in Subsections (4)(b)
429	through (g):
430	(i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:

431	(A) by a 1/16% tax rate on the transactions described in Subsection (1); and
432	(B) for the fiscal year; or
433	(ii) \$17,500,000.
434	(b) (i) For a fiscal year beginning on or after July 1, 2003, 14% of the amount
435	described in Subsection (4)(a) shall be transferred each year as designated sales and use tax
436	revenue to the Department of Natural Resources to:
437	(A) implement the measures described in Subsections 79-2-303(3)(a) through (d) to
438	protect sensitive plant and animal species; or
439	(B) award grants, up to the amount authorized by the Legislature in an appropriations
440	act, to political subdivisions of the state to implement the measures described in Subsections
441	79-2-303(3)(a) through (d) to protect sensitive plant and animal species.
442	(ii) Money transferred to the Department of Natural Resources under Subsection
443	(4)(b)(i) may not be used to assist the United States Fish and Wildlife Service or any other
444	person to list or attempt to have listed a species as threatened or endangered under the
445	Endangered Species Act of 1973, 16 U.S.C. Sec. 1531 et seq.
446	(iii) At the end of each fiscal year:
447	(A) 50% of any unexpended designated sales and use tax revenue shall lapse to the
448	Water Resources Conservation and Development Fund created in Section 73-10-24;
449	(B) 25% of any unexpended designated sales and use tax revenue shall lapse to the
450	Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and
451	(C) 25% of any unexpended designated sales and use tax revenue shall lapse to the
452	Drinking Water Loan Program Subaccount created in Section 73-10c-5.
453	(c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in
454	Subsection (4)(a) shall be deposited each year in the Agriculture Resource Development Fund
455	created in Section 4-18-106.
456	(d) (i) For a fiscal year beginning on or after July 1, 2003, 1% of the amount described
457	in Subsection (4)(a) shall be transferred each year as designated sales and use tax revenue to
458	the Division of Water Rights to cover the costs incurred in hiring legal and technical staff for
459	the adjudication of water rights.

(A) 50% of any unexpended designated sales and use tax revenue shall lapse to the

(ii) At the end of each fiscal year:

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462 Water Resources Conservation and Development Fund created in Section 73-10-24; 463 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the 464 Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and 465 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the 466 Drinking Water Loan Program Subaccount created in Section 73-10c-5. 467 (e) (i) For a fiscal year beginning on or after July 1, 2003, 41% of the amount described 468 in Subsection (4)(a) shall be deposited into the Water Resources Conservation and 469 Development Fund created in Section 73-10-24 for use by the Division of Water Resources. 470 (ii) In addition to the uses allowed of the Water Resources Conservation and 471 Development Fund under Section 73-10-24, the Water Resources Conservation and 472 Development Fund may also be used to: 473 (A) conduct hydrologic and geotechnical investigations by the Division of Water 474 Resources in a cooperative effort with other state, federal, or local entities, for the purpose of 475 quantifying surface and ground water resources and describing the hydrologic systems of an 476 area in sufficient detail so as to enable local and state resource managers to plan for and 477 accommodate growth in water use without jeopardizing the resource; 478 (B) fund state required dam safety improvements; and 479 (C) protect the state's interest in interstate water compact allocations, including the 480 hiring of technical and legal staff. 481 (f) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described 482 in Subsection (4)(a) shall be deposited into the Utah Wastewater Loan Program Subaccount 483 created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects. 484 (g) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described 485 in Subsection (4)(a) shall be deposited into the Drinking Water Loan Program Subaccount 486 created in Section 73-10c-5 for use by the Division of Drinking Water to: 487 (i) provide for the installation and repair of collection, treatment, storage, and 488 distribution facilities for any public water system, as defined in Section 19-4-102; 489 (ii) develop underground sources of water, including springs and wells; and 490 (iii) develop surface water sources. 491 (5) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,

2006, the difference between the following amounts shall be expended as provided in this

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493 Subsection (5), if that difference is greater than \$1: 494 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated for the 495 fiscal year by a 1/16% tax rate on the transactions described in Subsection (1); and 496 (ii) \$17,500,000. 497 (b) (i) The first \$500,000 of the difference described in Subsection (5)(a) shall be: 498 (A) transferred each fiscal year to the Department of Natural Resources as designated 499 sales and use tax revenue; and 500 (B) expended by the Department of Natural Resources for watershed rehabilitation or 501 restoration. 502 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use 503 tax revenue described in Subsection (5)(b)(i) shall lapse to the Water Resources Conservation 504 and Development Fund created in Section 73-10-24. 505 (c) (i) After making the transfer required by Subsection (5)(b)(i), \$150,000 of the 506 remaining difference described in Subsection (5)(a) shall be: 507 (A) transferred each fiscal year to the Division of Water Resources as designated sales 508 and use tax revenue; and 509 (B) expended by the Division of Water Resources for cloud-seeding projects 510 authorized by Title 73, Chapter 15, Modification of Weather. 511 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use 512 tax revenue described in Subsection (5)(c)(i) shall lapse to the Water Resources Conservation 513 and Development Fund created in Section 73-10-24. 514 (d) After making the transfers required by Subsections (5)(b) and (c), 85% of the 515 remaining difference described in Subsection (5)(a) shall be deposited into the Water 516 Resources Conservation and Development Fund created in Section 73-10-24 for use by the 517 Division of Water Resources for: 518 (i) preconstruction costs: 519 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter 520 26, Bear River Development Act; and

(B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project

(ii) the cost of employing a civil engineer to oversee any project authorized by Title 73,

authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act;

524	Chapter 26, Bear River Development Act;
525	(iii) the cost of employing a civil engineer to oversee the Lake Powell Pipeline project
526	authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act; and
527	(iv) other uses authorized under Sections 73-10-24, 73-10-25.1, and 73-10-30, and
528	Subsection (4)(e)(ii) after funding the uses specified in Subsections (5)(d)(i) through (iii).
529	(e) After making the transfers required by Subsections (5)(b) and (c), 15% of the
530	remaining difference described in Subsection (5)(a) shall be deposited each year into the Water
531	Rights Restricted Account created by Section 73-2-1.6.
532	(6) Notwithstanding Subsection (3)(a) and for taxes listed under Subsection (3)(a),
533	each fiscal year, the commission shall deposit into the Water Infrastructure Restricted Account
534	created in Section 73-10g-103 the amount of revenue generated by a 1/16% tax rate on the
535	transactions described in Subsection (1) for the fiscal year.
536	(7) (a) Notwithstanding Subsection (3)(a) and subject to Subsection (7)(b), for a fiscal
537	year beginning on or after July 1, 2023, the commission shall deposit into the Transportation
538	Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under
539	Subsection (3)(a) equal to 17% of the revenue collected from the following sales and use taxes:
540	(i) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
541	(ii) the tax imposed by Subsection (2)(b)(i);
542	(iii) the tax imposed by Subsection (2)(c)(i); and
543	(iv) the tax imposed by Subsection (2)(f)(i)(A)(I).
544	(b) (i) As used in this Subsection (7)(b):
545	(A) "Additional growth revenue" means the amount of relevant revenue collected in
546	the current fiscal year that exceeds by more than 3% the relevant revenue collected in the
547	previous fiscal year.
548	(B) "Combined amount" means the combined total amount of money deposited into the
549	Cottonwood Canyons fund under Subsections (7)(b)(iii) and (8)(d)(iii) in any single fiscal year.
550	(C) "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation
551	Investment Fund created in Subsection 72-2-124(10).
552	(D) "Relevant revenue" means the portion of taxes listed under Subsection (3)(a) that
553	equals 17% of the revenue collected from taxes described in Subsections (7)(a)(i) through (iv).
554	(ii) For a fiscal year beginning on or after July 1, 2020, the commission shall annually

- reduce the deposit under Subsection (7)(a) into the Transportation Investment Fund of 2005 by an amount equal to the amount of the deposit under this Subsection (7)(b) to the Cottonwood Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the limit in Subsection (7)(b)(iii).
- (iii) The commission shall annually deposit the amount described in Subsection (7)(b)(ii) into the Cottonwood Canyons fund, subject to an annual maximum combined amount for any single fiscal year of \$20,000,000.
- (iv) If the amount of relevant revenue declines in a fiscal year compared to the previous fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood Canyons fund under this Subsection (7)(b) in the same proportion as the decline in relevant revenue.
- (c) (i) Subject to Subsection (7)(c)(ii), for a fiscal year beginning on or after July 1, 2023, the commission shall annually reduce the deposit into the Transportation Investment Fund of 2005 under Subsections (7)(a) and (7)(b) by an amount that is equal to 5% of:
- (A) the amount of revenue generated in the current fiscal year by the portion of taxes listed under Subsection (3)(a) that equals 20.68% of the revenue collected from taxes described in Subsections (7)(a)(i) through (iv);
- (B) the amount of revenue generated in the current fiscal year by registration fees designated under Section 41-1a-1201 to be deposited into the Transportation Investment Fund of 2005; and
- (C) revenues transferred by the Division of Finance to the Transportation Investment Fund of 2005 in accordance with Section 72-2-106 in the current fiscal year.
- (ii) The amount described in Subsection (7)(c)(i) may not exceed \$45,000,000 in a given fiscal year.
- (iii) The commission shall annually deposit the amount described in Subsection (7)(c)(i) into the Active Transportation Investment Fund created in Subsection 72-2-124(11).
- (8) (a) Notwithstanding Subsection (3)(a), in addition to the amounts deposited under Subsection (7), and subject to Subsections (8)(b) and (d)(ii), for a fiscal year beginning on or after July 1, 2018, the commission shall annually deposit into the Transportation Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under Subsection (3)(a) in an amount equal to 3.68% of the revenues collected from the following taxes:

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

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

- (iii) the tax imposed by Subsection (2)(c)(i); and
- (iv) the tax imposed by Subsection (2)(f)(i)(A)(I).
 - (b) For a fiscal year beginning on or after July 1, 2019, the commission shall annually reduce the deposit into the Transportation Investment Fund of 2005 under Subsection (8)(a) by an amount that is equal to 35% of the amount of revenue generated in the current fiscal year by the portion of the tax imposed on motor and special fuel that is sold, used, or received for sale or use in this state that exceeds 29.4 cents per gallon.
 - (c) The commission shall annually deposit the amount described in Subsection (8)(b) into the Transit Transportation Investment Fund created in Section 72-2-124.
 - (d) (i) As used in this Subsection (8)(d):
 - (A) "Additional growth revenue" means the amount of relevant revenue collected in the current fiscal year that exceeds by more than 3% the relevant revenue collected in the previous fiscal year.
 - (B) "Combined amount" means the combined total amount of money deposited into the Cottonwood Canyons fund under Subsections (7)(b)(iii) and (8)(d)(iii) in any single fiscal year.
 - (C) "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation Investment Fund created in Subsection 72-2-124(10).
 - (D) "Relevant revenue" means the portion of taxes listed under Subsection (3)(a) that equals 3.68% of the revenue collected from taxes described in Subsections (8)(a)(i) through (iv).
 - (ii) For a fiscal year beginning on or after July 1, 2020, the commission shall annually reduce the deposit under Subsection (8)(a) into the Transportation Investment Fund of 2005 by an amount equal to the amount of the deposit under this Subsection (8)(d) to the Cottonwood Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the limit in Subsection (8)(d)(iii).
 - (iii) The commission shall annually deposit the amount described in Subsection (8)(d)(ii) into the Cottonwood Canyons fund, subject to an annual maximum combined amount for any single fiscal year of \$20,000,000.
 - (iv) If the amount of relevant revenue declines in a fiscal year compared to the previous

- fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood Canyons fund under this Subsection (8)(d) in the same proportion as the decline in relevant revenue.
 - (9) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year 2009-10, \$533,750 shall be deposited into the Qualified Emergency Food Agencies Fund created by Section 35A-8-1009 and expended as provided in Section 35A-8-1009.
 - (10) Notwithstanding Subsection (3)(a), beginning the second fiscal year after the fiscal year during which the commission receives notice under Section 63N-2-510 that construction on a qualified hotel, as defined in Section 63N-2-502, has begun, the commission shall, for two consecutive fiscal years, annually deposit \$1,900,000 of the revenue generated by the taxes listed under Subsection (3)(a) into the Hotel Impact Mitigation Fund, created in Section 63N-2-512.
 - (11) (a) The rate specified in this subsection is 0.15%.
 - (b) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the rate described in Subsection (11)(a) on the transactions that are subject to the sales and use tax under Subsection (2)(a)(i)(A) into the Medicaid Expansion Fund created in Section 26B-1-315.
 - (12) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year 2020-21, the commission shall deposit \$200,000 into the General Fund as a dedicated credit solely for use of the Search and Rescue Financial Assistance Program created in, and expended in accordance with, Title 53, Chapter 2a, Part 11, Search and Rescue Act.
 - (13) (a) For each fiscal year beginning with fiscal year 2020-21, the commission shall annually transfer \$1,813,400 of the revenue deposited into the Transportation Investment Fund of 2005 under Subsections (7) and (8) to the General Fund.
 - (b) If the total revenue deposited into the Transportation Investment Fund of 2005 under Subsections (7) and (8) is less than \$1,813,400 for a fiscal year, the commission shall transfer the total revenue deposited into the Transportation Investment Fund of 2005 under Subsections (7) and (8) during the fiscal year to the General Fund.
 - (14) Notwithstanding Subsection (3)(a), and as described in Section 63N-3-610, beginning the first day of the calendar quarter one year after the sales and use tax boundary for a housing and transit reinvestment zone is established, the commission, at least annually, shall

648	transfer an amount equal to 15% of the sales and use tax increment within an established sales
649	and use tax boundary, as defined in Section 63N-3-602, into the Transit Transportation
650	Investment Fund created in Section 72-2-124.
651	(15) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year
652	beginning on or after July 1, 2022, transfer into the Outdoor Adventure Infrastructure
653	Restricted Account, created in Section 51-9-902, a portion of the taxes listed under Subsection
654	(3)(a) equal to 1% of the revenues collected from the following sales and use taxes:
655	(a) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
656	(b) the tax imposed by Subsection (2)(b)(i);
657	(c) the tax imposed by Subsection (2)(c)(i); and
658	(d) the tax imposed by Subsection (2)(f)(i)(A)(I).
659	(16) (a) Notwithstanding Subsection (3)(a), the commission shall transfer to the Point
660	of the Mountain State Land Authority, created in Section 11-59-201, 64% of the revenue from
661	the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, on transactions
662	occurring on the point of the mountain state land, as defined in Section 11-59-103.
663	(b) The transfer under Subsection (16)(a) shall begin the next calendar quarter that
664	begins at least 90 days after the Point of the Mountain State Land Authority, created in Section
665	11-59-201, provides the commission a map that:
666	(i) accurately describes the point of the mountain state land, as defined in Section
667	11-59-103; and
668	(ii) the Point of the Mountain State Land Authority, created in Section 11-59-201,
669	certifies as accurate.
669a	$\hat{S} \rightarrow (c)(i)$ Upon the payment in full of bonds secured by the sales and use tax revenue
669b	transferred to the Point of the Mountain State Land Authority under Subsection (16)(a), the
669c	Point of the Mountain State Land Authority shall immediately notify the commission in
669d	writing that the bonds are paid in full.
669e	(ii) The commission shall discontinue transfers of sales and use tax revenue under
669f	Subsection (16)(a) the beginning of the calendar quarter immediately following the date that
669g	the commission receives the written notice under Subsection (16)(c)(i). $\leftarrow \hat{S}$
670	Section 4. Section 59-12-103 (Contingently Effective 01/01/25) is amended to read:
671	59-12-103 (Contingently Effective 01/01/25). Sales and use tax base Rates
672	Effective dates Use of sales and use tax revenues.
673	(1) A tax is imposed on the purchaser as provided in this part on the purchase price or
674	sales price for amounts paid or charged for the following transactions:

675 (a) retail sales of tangible personal property made within the state; (b) amounts paid for: 676 677 (i) telecommunications service, other than mobile telecommunications service, that originates and terminates within the boundaries of this state; 678

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               (ii) mobile telecommunications service that originates and terminates within the
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       boundaries of one state only to the extent permitted by the Mobile Telecommunications
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       Sourcing Act, 4 U.S.C. Sec. 116 et seg.; or
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               (iii) an ancillary service associated with a:
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               (A) telecommunications service described in Subsection (1)(b)(i); or
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               (B) mobile telecommunications service described in Subsection (1)(b)(ii);
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               (c) sales of the following for commercial use:
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               (i) gas;
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               (ii) electricity;
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               (iii) heat;
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               (iv) coal;
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               (v) fuel oil; or
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               (vi) other fuels:
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               (d) sales of the following for residential use:
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               (i) gas;
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               (ii) electricity;
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               (iii) heat;
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               (iv) coal:
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               (v) fuel oil; or
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               (vi) other fuels;
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               (e) sales of prepared food;
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               (f) except as provided in Section 59-12-104, amounts paid or charged as admission or
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       user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature,
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       exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries,
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       fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit
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       television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf
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       driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails,
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       tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises,
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       horseback rides, sports activities, or any other amusement, entertainment, recreation,
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       exhibition, cultural, or athletic activity;
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               (g) amounts paid or charged for services for repairs or renovations of tangible personal
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710	property, unless Section 59-12-104 provides for an exemption from sales and use tax for:
711	(i) the tangible personal property; and
712	(ii) parts used in the repairs or renovations of the tangible personal property described
713	in Subsection (1)(g)(i), regardless of whether:
714	(A) any parts are actually used in the repairs or renovations of that tangible personal
715	property; or
716	(B) the particular parts used in the repairs or renovations of that tangible personal
717	property are exempt from a tax under this chapter;
718	(h) except as provided in Subsection 59-12-104(7), amounts paid or charged for
719	assisted cleaning or washing of tangible personal property;
720	(i) amounts paid or charged for tourist home, hotel, motel, or trailer court
721	accommodations and services that are regularly rented for less than 30 consecutive days;
722	(j) amounts paid or charged for laundry or dry cleaning services;
723	(k) amounts paid or charged for leases or rentals of tangible personal property if within
724	this state the tangible personal property is:
725	(i) stored;
726	(ii) used; or
727	(iii) otherwise consumed;
728	(1) amounts paid or charged for tangible personal property if within this state the
729	tangible personal property is:
730	(i) stored;
731	(ii) used; or
732	(iii) consumed;
733	(m) amounts paid or charged for a sale:
734	(i) (A) of a product transferred electronically; or
735	(B) of a repair or renovation of a product transferred electronically, and
736	(ii) regardless of whether the sale provides:
737	(A) a right of permanent use of the product; or
738	(B) a right to use the product that is less than a permanent use, including a right:
739	(I) for a definite or specified length of time; and
740	(II) that terminates upon the occurrence of a condition; and

741 (n) sales of leased tangible personal property from the lessor to the lessee made in the 742 state.

- (2) (a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax are imposed on a transaction described in Subsection (1) equal to the sum of:
 - (i) a state tax imposed on the transaction at a tax rate equal to the sum of:
 - (A) 4.70% plus the rate specified in Subsection (11)(a); and

- (B) (I) the tax rate the state imposes in accordance with Part 18, Additional State Sales and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18, Additional State Sales and Use Tax Act; and
- (II) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and
- (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction under this chapter other than this part.
- (b) Except as provided in Subsection (2)(f) or (g) and subject to Subsection (2)(l), a state tax and a local tax are imposed on a transaction described in Subsection (1)(d) equal to the sum of:
 - (i) a state tax imposed on the transaction at a tax rate of 2%; and
- (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction under this chapter other than this part.
- (c) (i) Except as provided in Subsection (2)(f) or (g), a local tax is imposed on amounts paid or charged for food and food ingredients equal to the sum of the tax rates a county, city, or town imposes under this chapter on the amounts paid or charged for food or food ingredients.
- (ii) There is no state tax imposed on amounts paid or charged for food and food ingredients.
- (d) Except as provided in Subsection (2)(f) or (g), a state tax is imposed on amounts paid or charged for fuel to a common carrier that is a railroad for use in a locomotive engine at a rate of 4.85%.
 - (e) (i) (A) If a shared vehicle owner certifies to the commission, on a form prescribed

by the commission, that the shared vehicle is an individual-owned shared vehicle, a tax imposed under Subsection (2)(a)(i)(A) does not apply to car sharing, a car-sharing program, a shared vehicle driver, or a shared vehicle owner.

- (B) A shared vehicle owner's certification described in Subsection (2)(e)(i)(A) is required once during the time that the shared vehicle owner owns the shared vehicle.
- (C) The commission shall verify that a shared vehicle is an individual-owned shared vehicle by verifying that the applicable Utah taxes imposed under this chapter were paid on the purchase of the shared vehicle.
- (D) The exception under Subsection (2)(e)(i)(A) applies to a certified individual-owned shared vehicle shared through a car-sharing program even if non-certified shared vehicles are also available to be shared through the same car-sharing program.
 - (ii) A tax imposed under Subsection (2)(a)(i)(B) or (2)(a)(ii) applies to car sharing.
- (iii) (A) A car-sharing program may rely in good faith on a shared vehicle owner's representation that the shared vehicle is an individual-owned shared vehicle certified with the commission as described in Subsection (2)(e)(i).
- (B) If a car-sharing program relies in good faith on a shared vehicle owner's representation that the shared vehicle is an individual-owned shared vehicle certified with the commission as described in Subsection (2)(e)(i), the car-sharing program is not liable for any tax, penalty, fee, or other sanction imposed on the shared vehicle owner.
- (iv) If all shared vehicles shared through a car-sharing program are certified as described in Subsection (2)(e)(i)(A) for a tax period, the car-sharing program has no obligation to collect and remit the tax under Subsection (2)(a)(i)(A) for that tax period.
- (v) [(A)] A car-sharing program is not required to list or otherwise identify an individual-owned shared vehicle on a return or an attachment to a return.
 - (vi) A car-sharing program shall:

- (A) retain tax information for each car-sharing program transaction; and
- (B) provide the information described in Subsection (2)(e)(vi)(A) to the commission at the commission's request.
- (f) (i) For a bundled transaction that is attributable to food and food ingredients and tangible personal property other than food and food ingredients, a state tax and a local tax is imposed on the entire bundled transaction equal to the sum of:

803	(A) a state tax imposed on the entire bundled transaction equal to the sum of:
804	(I) the tax rate described in Subsection (2)(a)(i)(A); and
805	(II) (Aa) the tax rate the state imposes in accordance with Part 18, Additional State
806	Sales and Use Tax Act, if the location of the transaction as determined under Sections
807	59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18,
808	Additional State Sales and Use Tax Act; and
809	(Bb) the tax rate the state imposes in accordance with Part 20, Supplemental State
810	Sales and Use Tax Act, if the location of the transaction as determined under Sections
811	59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which
812	the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and
813	(B) a local tax imposed on the entire bundled transaction at the sum of the tax rates
814	described in Subsection (2)(a)(ii).
815	(ii) If an optional computer software maintenance contract is a bundled transaction that
816	consists of taxable and nontaxable products that are not separately itemized on an invoice or
817	similar billing document, the purchase of the optional computer software maintenance contract
818	is 40% taxable under this chapter and 60% nontaxable under this chapter.
819	(iii) Subject to Subsection (2)(f)(iv), for a bundled transaction other than a bundled
820	transaction described in Subsection (2)(f)(i) or (ii):
821	(A) if the sales price of the bundled transaction is attributable to tangible personal
822	property, a product, or a service that is subject to taxation under this chapter and tangible
823	personal property, a product, or service that is not subject to taxation under this chapter, the
824	entire bundled transaction is subject to taxation under this chapter unless:
825	(I) the seller is able to identify by reasonable and verifiable standards the tangible
826	personal property, product, or service that is not subject to taxation under this chapter from the
827	books and records the seller keeps in the seller's regular course of business; or
828	(II) state or federal law provides otherwise; or
829	(B) if the sales price of a bundled transaction is attributable to two or more items of
830	tangible personal property, products, or services that are subject to taxation under this chapter
831	at different rates, the entire bundled transaction is subject to taxation under this chapter at the
832	higher tax rate unless:

(I) the seller is able to identify by reasonable and verifiable standards the tangible

personal property, product, or service that is subject to taxation under this chapter at the lower tax rate from the books and records the seller keeps in the seller's regular course of business; or

- (II) state or federal law provides otherwise.
- (iv) For purposes of Subsection (2)(f)(iii), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.
- (g) (i) Except as otherwise provided in this chapter and subject to Subsections (2)(g)(ii) and (iii), if a transaction consists of the sale, lease, or rental of tangible personal property, a product, or a service that is subject to taxation under this chapter, and the sale, lease, or rental of tangible personal property, other property, a product, or a service that is not subject to taxation under this chapter, the entire transaction is subject to taxation under this chapter unless the seller, at the time of the transaction:
- (A) separately states the portion of the transaction that is not subject to taxation under this chapter on an invoice, bill of sale, or similar document provided to the purchaser; or
- (B) is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.
 - (ii) A purchaser and a seller may correct the taxability of a transaction if:
- (A) after the transaction occurs, the purchaser and the seller discover that the portion of the transaction that is not subject to taxation under this chapter was not separately stated on an invoice, bill of sale, or similar document provided to the purchaser because of an error or ignorance of the law; and
- (B) the seller is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.
- (iii) For purposes of Subsections (2)(g)(i) and (ii), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.
- (h) (i) If the sales price of a transaction is attributable to two or more items of tangible personal property, products, or services that are subject to taxation under this chapter at different rates, the entire purchase is subject to taxation under this chapter at the higher tax rate

unless the seller, at the time of the transaction:

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

- (B) is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is subject to taxation under this chapter at the lower tax rate from the books and records the seller keeps in the seller's regular course of business.
- (ii) For purposes of Subsection (2)(h)(i), books and records that a seller keeps in the seller's regular course of business includes books and records the seller keeps in the regular course of business for nontax purposes.
- (i) Subject to Subsections (2)(j) and (k), a tax rate repeal or tax rate change for a tax rate imposed under the following shall take effect on the first day of a calendar quarter:
 - (i) Subsection (2)(a)(i)(A);
 - (ii) Subsection (2)(b)(i); or
- 878 (iii) Subsection (2)(f)(i)(A)(I).
 - (j) (i) A tax rate increase takes effect on the first day of the first billing period that begins on or after the effective date of the tax rate increase if the billing period for the transaction begins before the effective date of a tax rate increase imposed under:
 - (A) Subsection (2)(a)(i)(A);
 - (B) Subsection (2)(b)(i); or
 - (C) Subsection (2)(f)(i)(A)(I).
 - (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing statement for the billing period is rendered on or after the effective date of the repeal of the tax or the tax rate decrease imposed under:
 - (A) Subsection (2)(a)(i)(A);
 - (B) Subsection (2)(b)(i); or
- 890 (C) Subsection (2)(f)(i)(A)(I).
 - (k) (i) For a tax rate described in Subsection (2)(k)(ii), if a tax due on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, a tax rate repeal or change in a tax rate takes effect:
 - (A) on the first day of a calendar quarter; and
- (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.

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896	(ii) Subsection (2)(k)(i) applies to the tax rates described in the following:
897	(A) Subsection (2)(a)(i)(A);
898	(B) Subsection (2)(b)(i); or
899	(C) Subsection (2)(f)(i)(A)(I).
900	(iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
901	the commission may by rule define the term "catalogue sale."
902	(l) (i) For a location described in Subsection (2)(l)(ii), the commission shall determine
903	the taxable status of a sale of gas, electricity, heat, coal, fuel oil, or other fuel based on the
904	predominant use of the gas, electricity, heat, coal, fuel oil, or other fuel at the location.
905	(ii) Subsection (2)(l)(i) applies to a location where gas, electricity, heat, coal, fuel oil,
906	or other fuel is furnished through a single meter for two or more of the following uses:
907	(A) a commercial use;
908	(B) an industrial use; or
909	(C) a residential use.
910	(3) (a) The following state taxes shall be deposited into the General Fund:
911	(i) the tax imposed by Subsection (2)(a)(i)(A);
912	(ii) the tax imposed by Subsection (2)(b)(i); and
913	(iii) the tax imposed by Subsection (2)(f)(i)(A)(I).
914	(b) The following local taxes shall be distributed to a county, city, or town as provided
915	in this chapter:
916	(i) the tax imposed by Subsection (2)(a)(ii);
917	(ii) the tax imposed by Subsection (2)(b)(ii);
918	(iii) the tax imposed by Subsection (2)(c); and
919	(iv) the tax imposed by Subsection (2)(f)(i)(B).
920	(c) The state tax imposed by Subsection (2)(d) shall be deposited into the General
921	Fund.
922	(4) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,
923	2003, the lesser of the following amounts shall be expended as provided in Subsections (4)(b)
924	through (g):
925	(i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:
926	(A) by a 1/16% tax rate on the transactions described in Subsection (1); and

927	(B) for the fiscal year; or
928	(ii) \$17,500,000.
929	(b) (i) For a fiscal year beginning on or after July 1, 2003, 14% of the amount
930	described in Subsection (4)(a) shall be transferred each year as designated sales and use tax
931	revenue to the Department of Natural Resources to:
932	(A) implement the measures described in Subsections 79-2-303(3)(a) through (d) to
933	protect sensitive plant and animal species; or
934	(B) award grants, up to the amount authorized by the Legislature in an appropriations
935	act, to political subdivisions of the state to implement the measures described in Subsections
936	79-2-303(3)(a) through (d) to protect sensitive plant and animal species.
937	(ii) Money transferred to the Department of Natural Resources under Subsection
938	(4)(b)(i) may not be used to assist the United States Fish and Wildlife Service or any other
939	person to list or attempt to have listed a species as threatened or endangered under the
940	Endangered Species Act of 1973, 16 U.S.C. Sec. 1531 et seq.
941	(iii) At the end of each fiscal year:
942	(A) 50% of any unexpended designated sales and use tax revenue shall lapse to the
943	Water Resources Conservation and Development Fund created in Section 73-10-24;
944	(B) 25% of any unexpended designated sales and use tax revenue shall lapse to the
945	Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and
946	(C) 25% of any unexpended designated sales and use tax revenue shall lapse to the
947	Drinking Water Loan Program Subaccount created in Section 73-10c-5.
948	(c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in
949	Subsection (4)(a) shall be deposited each year in the Agriculture Resource Development Fund
950	created in Section 4-18-106.
951	(d) (i) For a fiscal year beginning on or after July 1, 2003, 1% of the amount described
952	in Subsection (4)(a) shall be transferred each year as designated sales and use tax revenue to
953	the Division of Water Rights to cover the costs incurred in hiring legal and technical staff for
954	the adjudication of water rights.

(A) 50% of any unexpended designated sales and use tax revenue shall lapse to the

Water Resources Conservation and Development Fund created in Section 73-10-24;

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(ii) At the end of each fiscal year:

958 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the 959 Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and 960 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the 961 Drinking Water Loan Program Subaccount created in Section 73-10c-5. 962 (e) (i) For a fiscal year beginning on or after July 1, 2003, 41% of the amount described 963 in Subsection (4)(a) shall be deposited into the Water Resources Conservation and 964 Development Fund created in Section 73-10-24 for use by the Division of Water Resources. 965 (ii) In addition to the uses allowed of the Water Resources Conservation and Development Fund under Section 73-10-24, the Water Resources Conservation and 966 967 Development Fund may also be used to: (A) conduct hydrologic and geotechnical investigations by the Division of Water 968 969 Resources in a cooperative effort with other state, federal, or local entities, for the purpose of 970 quantifying surface and ground water resources and describing the hydrologic systems of an 971 area in sufficient detail so as to enable local and state resource managers to plan for and 972 accommodate growth in water use without jeopardizing the resource; 973 (B) fund state required dam safety improvements; and 974 (C) protect the state's interest in interstate water compact allocations, including the 975 hiring of technical and legal staff. 976 (f) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described 977 in Subsection (4)(a) shall be deposited into the Utah Wastewater Loan Program Subaccount 978 created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects. 979 (g) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described 980 in Subsection (4)(a) shall be deposited into the Drinking Water Loan Program Subaccount 981 created in Section 73-10c-5 for use by the Division of Drinking Water to: 982 (i) provide for the installation and repair of collection, treatment, storage, and 983 distribution facilities for any public water system, as defined in Section 19-4-102; 984 (ii) develop underground sources of water, including springs and wells; and 985 (iii) develop surface water sources.

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

2006, the difference between the following amounts shall be expended as provided in this

Subsection (5), if that difference is greater than \$1:

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989 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated for the 990 fiscal year by a 1/16% tax rate on the transactions described in Subsection (1); and 991 (ii) \$17,500,000. 992 (b) (i) The first \$500,000 of the difference described in Subsection (5)(a) shall be: 993 (A) transferred each fiscal year to the Department of Natural Resources as designated 994 sales and use tax revenue; and 995 (B) expended by the Department of Natural Resources for watershed rehabilitation or 996 restoration. 997 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use 998 tax revenue described in Subsection (5)(b)(i) shall lapse to the Water Resources Conservation 999 and Development Fund created in Section 73-10-24. 1000 (c) (i) After making the transfer required by Subsection (5)(b)(i), \$150,000 of the 1001 remaining difference described in Subsection (5)(a) shall be: 1002 (A) transferred each fiscal year to the Division of Water Resources as designated sales 1003 and use tax revenue; and 1004 (B) expended by the Division of Water Resources for cloud-seeding projects 1005 authorized by Title 73, Chapter 15, Modification of Weather. 1006 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use 1007 tax revenue described in Subsection (5)(c)(i) shall lapse to the Water Resources Conservation 1008 and Development Fund created in Section 73-10-24. 1009 (d) After making the transfers required by Subsections (5)(b) and (c), 85% of the 1010 remaining difference described in Subsection (5)(a) shall be deposited into the Water 1011 Resources Conservation and Development Fund created in Section 73-10-24 for use by the 1012 Division of Water Resources for: 1013 (i) preconstruction costs: 1014 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter 1015 26, Bear River Development Act; and 1016 (B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project 1017 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act;

(ii) the cost of employing a civil engineer to oversee any project authorized by Title 73,

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Chapter 26, Bear River Development Act;

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

- (iv) other uses authorized under Sections 73-10-24, 73-10-25.1, and 73-10-30, and Subsection (4)(e)(ii) after funding the uses specified in Subsections (5)(d)(i) through (iii).
- (e) After making the transfers required by Subsections (5)(b) and (c), 15% of the remaining difference described in Subsection (5)(a) shall be deposited each year into the Water Rights Restricted Account created by Section 73-2-1.6.
- (6) Notwithstanding Subsection (3)(a) and for taxes listed under Subsection (3)(a), each fiscal year, the commission shall deposit into the Water Infrastructure Restricted Account created in Section 73-10g-103 the amount of revenue generated by a 1/16% tax rate on the transactions described in Subsection (1) for the fiscal year.
- (7) (a) Notwithstanding Subsection (3)(a) and subject to Subsection (7)(b), for a fiscal year beginning on or after July 1, 2023, the commission shall deposit into the Transportation Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under Subsection (3)(a) equal to 17% of the revenue collected from the following sales and use taxes:
 - (i) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
 - (ii) the tax imposed by Subsection (2)(b)(i); and
 - (iii) the tax imposed by Subsection (2)(f)(i)(A)(I).
 - (b) (i) As used in this Subsection (7)(b):

- (A) "Additional growth revenue" means the amount of relevant revenue collected in the current fiscal year that exceeds by more than 3% the relevant revenue collected in the previous fiscal year.
- (B) "Combined amount" means the combined total amount of money deposited into the Cottonwood Canyons fund under Subsections (7)(b)(iii) and (8)(d)(iii) in any single fiscal year.
- (C) "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation Investment Fund created in Subsection 72-2-124(10).
- (D) "Relevant revenue" means the portion of taxes listed under Subsection (3)(a) that equals 17% of the revenue collected from taxes described in Subsections (7)(a)(i) through (iii).
- (ii) For a fiscal year beginning on or after July 1, 2020, the commission shall annually reduce the deposit under Subsection (7)(a) into the Transportation Investment Fund of 2005 by an amount equal to the amount of the deposit under this Subsection (7)(b) to the Cottonwood

1051 Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the limit in Subsection (7)(b)(iii).

- (iii) The commission shall annually deposit the amount described in Subsection (7)(b)(ii) into the Cottonwood Canyons fund, subject to an annual maximum combined amount for any single fiscal year of \$20,000,000.
- (iv) If the amount of relevant revenue declines in a fiscal year compared to the previous fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood Canyons fund under this Subsection (7)(b) in the same proportion as the decline in relevant revenue.
- (c) (i) Subject to Subsection (7)(c)(ii), for a fiscal year beginning on or after July 1, 2023, the commission shall annually reduce the deposit into the Transportation Investment Fund of 2005 under Subsections (7)(a) and (7)(b) by an amount that is equal to 5% of:
- (A) the amount of revenue generated in the current fiscal year by the portion of taxes listed under Subsection (3)(a) that equals 20.68% of the revenue collected from taxes described in Subsections (7)(a)(i) through (iv);
- (B) the amount of revenue generated in the current fiscal year by registration fees designated under Section 41-1a-1201 to be deposited into the Transportation Investment Fund of 2005; and
- (C) revenues transferred by the Division of Finance to the Transportation Investment Fund of 2005 in accordance with Section 72-2-106 in the current fiscal year.
- (ii) The amount described in Subsection (7)(c)(i) may not exceed \$45,000,000 in a given fiscal year.
- (iii) The commission shall annually deposit the amount described in Subsection (7)(c)(i) into the Active Transportation Investment Fund created in Subsection 72-2-124(11).
- (8) (a) Notwithstanding Subsection (3)(a), in addition to the amounts deposited under Subsection (7), and subject to Subsections (8)(b) and (d)(ii), for a fiscal year beginning on or after July 1, 2018, the commission shall annually deposit into the Transportation Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under Subsection (3)(a) in an amount equal to 3.68% of the revenues collected from the following taxes:
- (i) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
- (ii) the tax imposed by Subsection (2)(b)(i); and

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

- (b) For a fiscal year beginning on or after July 1, 2019, the commission shall annually reduce the deposit into the Transportation Investment Fund of 2005 under Subsection (8)(a) by an amount that is equal to 35% of the amount of revenue generated in the current fiscal year by the portion of the tax imposed on motor and special fuel that is sold, used, or received for sale or use in this state that exceeds 29.4 cents per gallon.
- (c) The commission shall annually deposit the amount described in Subsection (8)(b) into the Transit Transportation Investment Fund created in Section 72-2-124.
 - (d) (i) As used in this Subsection (8)(d):
- (A) "Additional growth revenue" means the amount of relevant revenue collected in the current fiscal year that exceeds by more than 3% the relevant revenue collected in the previous fiscal year.
- (B) "Combined amount" means the combined total amount of money deposited into the Cottonwood Canyons fund under Subsections (7)(b)(iii) and (8)(d)(iii) in any single fiscal year.
- (C) "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation Investment Fund created in Subsection 72-2-124(10).
- (D) "Relevant revenue" means the portion of taxes listed under Subsection (3)(a) that equals 3.68% of the revenue collected from taxes described in Subsections (8)(a)(i) through (iii).
- (ii) For a fiscal year beginning on or after July 1, 2020, the commission shall annually reduce the deposit under Subsection (8)(a) into the Transportation Investment Fund of 2005 by an amount equal to the amount of the deposit under this Subsection (8)(d) to the Cottonwood Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the limit in Subsection (8)(d)(iii).
- (iii) The commission shall annually deposit the amount described in Subsection (8)(d)(ii) into the Cottonwood Canyons fund, subject to an annual maximum combined amount for any single fiscal year of \$20,000,000.
- (iv) If the amount of relevant revenue declines in a fiscal year compared to the previous fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood Canyons fund under this Subsection (8)(d) in the same proportion as the decline in relevant revenue.

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

- (10) Notwithstanding Subsection (3)(a), beginning the second fiscal year after the fiscal year during which the commission receives notice under Section 63N-2-510 that construction on a qualified hotel, as defined in Section 63N-2-502, has begun, the commission shall, for two consecutive fiscal years, annually deposit \$1,900,000 of the revenue generated by the taxes listed under Subsection (3)(a) into the Hotel Impact Mitigation Fund, created in Section 63N-2-512.
 - (11) (a) The rate specified in this subsection is 0.15%.

- (b) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the rate described in Subsection (11)(a) on the transactions that are subject to the sales and use tax under Subsection (2)(a)(i)(A) into the Medicaid Expansion Fund created in Section 26B-1-315.
- (12) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year 2020-21, the commission shall deposit \$200,000 into the General Fund as a dedicated credit solely for use of the Search and Rescue Financial Assistance Program created in, and expended in accordance with, Title 53, Chapter 2a, Part 11, Search and Rescue Act.
- (13) (a) For each fiscal year beginning with fiscal year 2020-21, the commission shall annually transfer \$1,813,400 of the revenue deposited into the Transportation Investment Fund of 2005 under Subsections (7) and (8) to the General Fund.
- (b) If the total revenue deposited into the Transportation Investment Fund of 2005 under Subsections (7) and (8) is less than \$1,813,400 for a fiscal year, the commission shall transfer the total revenue deposited into the Transportation Investment Fund of 2005 under Subsections (7) and (8) during the fiscal year to the General Fund.
- (14) Notwithstanding Subsection (3)(a), and as described in Section 63N-3-610, beginning the first day of the calendar quarter one year after the sales and use tax boundary for a housing and transit reinvestment zone is established, the commission, at least annually, shall transfer an amount equal to 15% of the sales and use tax increment within an established sales and use tax boundary, as defined in Section 63N-3-602, into the Transit Transportation Investment Fund created in Section 72-2-124.

1144	(15) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year
1145	beginning on or after July 1, 2022, transfer into the Outdoor Adventure Infrastructure
1146	Restricted Account, created in Section 51-9-902, a portion of the taxes listed under Subsection
1147	(3)(a) equal to 1% of the revenues collected from the following sales and use taxes:
1148	(a) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
1149	(b) the tax imposed by Subsection (2)(b)(i); and
1150	(c) the tax imposed by Subsection (2)(f)(i)(A)(I).
1151	(16) (a) Notwithstanding Subsection (3)(a), the commission shall transfer to the Point
1152	of the Mountain State Land Authority, created in Section 11-59-201, 64% of the revenue from
1153	the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, on transactions
1154	occurring on the point of the mountain state land, as defined in Section 11-59-103.
1155	(b) The transfer under Subsection (16)(a) shall begin the next calendar quarter that
1156	begins at least 90 days after the Point of the Mountain State Land Authority, created in Section
1157	11-59-201, provides the commission a map that:
1158	(i) accurately describes the point of the mountain state land, as defined in Section
1159	<u>11-59-103; and</u>
1160	(ii) the Point of the Mountain State Land Authority, created in Section 11-59-201,
1161	certifies as accurate.
1161a	$\hat{S} \rightarrow \underline{(c)(i)}$ Upon the payment in full of bonds secured by the sales and use tax revenue
1161b	transferred to the Point of the Mountain State Land Authority under Subsection (16)(a), the
1161c	Point of the Mountain State Land Authority shall immediately notify the commission in
1161d	writing that the bonds are paid in full.
1161e	(ii) The commission shall discontinue transfers of sales and use tax revenue under
1161f	Subsection (16)(a) the beginning of the calendar quarter immediately following the date that
1161g	the commission receives the written notice under Subsection (16)(c)(i). \$\lefta\$\hat{S}\$
1162	Section 5. Effective date.
1163	(1) Except as provided in Subsection (2), this bill takes effect on May 1, 2024.
1164	(2) The actions affecting Section 59-12-103 (Contingently Effective 01/01/25)
1165	contingently take effect on January 1, 2025.