1	MILITARY INSTALLATION DEVELOPMENT AUTHORITY
2	MODIFICATIONS
3	2024 GENERAL SESSION
4	STATE OF UTAH
5	Chief Sponsor: Jerry W Stevenson
6	House Sponsor: Val L. Peterson
7	1
8	LONG TITLE
9	General Description:
10	This bill amends provisions concerning the Military Installation Development
11	Authority.
12	Highlighted Provisions:
13	This bill:
14	 modifies definitions;
15	 allows the Military Installation Development Authority (authority) to impose an
16	additional resort communities sales tax, with certain conditions;
17	 provides that the authority and its subsidiaries are not required to physically post
18	meeting notices;
19	 adds a new circumstance under which the authority board may impose a MIDA
20	accommodations tax;
21	 amends provisions relating to the sale of highway land from the Department of
22	Transportation to the authority;
23	 requires that a county auditor include information about annual payment to the
24	authority with a property valuation notice;
25	 amends the authority's allowable uses for property tax allocation and other funds;
26	 provides that, in certain circumstances, the authority may enter into an agreement to
27	pay a school district a certain portion of the authority's property tax allocation from
28	a project area; and
29	 makes technical and conforming changes.

30	Money Appropriated in this Bill:
31	None
32	Other Special Clauses:
33	This bill provides a special effective date.
34	Utah Code Sections Affected:
35	AMENDS:
36	59-2-919.1 , as last amended by Laws of Utah 2023, Chapters 7, 471
37	59-2-1317,
38	59-12-402, as last amended by Laws of Utah 2023, Chapter 435
39	63H-1-102, as last amended by Laws of Utah 2023, Chapter 16
40	63H-1-202, as last amended by Laws of Utah 2023, Chapters 16, 100 and 435
41	63H-1-203, as last amended by Laws of Utah 2013, Chapter 362
42	63H-1-205, as last amended by Laws of Utah 2021, Chapter 414
43	63H-1-207, as enacted by Laws of Utah 2020, Chapter 282
44	63H-1-501, as last amended by Laws of Utah 2022, Chapter 463
45	63H-1-502, as last amended by Laws of Utah 2022, Chapters 82, 463
46	63H-1-701, as last amended by Laws of Utah 2023, Chapter 435
47 48	Be it enacted by the Legislature of the state of Utah:
49	Section 1. Section 59-2-919.1 is amended to read:
50	59-2-919.1. Notice of property valuation and tax changes.
51	(1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or
52	before July 22 of each year, shall notify each owner of real estate who is listed on the
53	assessment roll.
54	(2) The notice described in Subsection (1) shall:
55	(a) except as provided in Subsection (4), be sent to all owners of real property by mail
56	10 or more days before the day on which:
57	(i) the county board of equalization meets; and

58	(ii) the taxing entity holds a public hearing on the proposed increase in the certified tax
59	rate;
60	(b) be on a form that is:
61	(i) approved by the commission; and
62	(ii) uniform in content in all counties in the state; and
63	(c) contain for each property:
64	(i) the assessor's determination of the value of the property;
65	(ii) the taxable value of the property;
66	(iii) (A) the deadline for the taxpayer to make an application to appeal the valuation or
67	equalization of the property under Section 59-2-1004; or
68	(B) for property assessed by the commission, the deadline for the taxpayer to apply to
69	the commission for a hearing on an objection to the valuation or equalization of the property
70	under Section 59-2-1007;
71	(iv) for a property assessed by the commission, a statement that the taxpayer may not
72	appeal the valuation or equalization of the property to the county board of equalization;
73	(v) itemized tax information for all applicable taxing entities, including:
74	(A) the dollar amount of the taxpayer's tax liability for the property in the prior year;
75	and
76	(B) the dollar amount of the taxpayer's tax liability under the current rate;
77	(vi) the following, stated separately:
78	(A) the charter school levy described in Section 53F-2-703;
79	(B) the multicounty assessing and collecting levy described in Subsection
80	59-2-1602(2);
81	(C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
82	[and]
83	(D) for a fiscal year that begins on or after July 1, 2023, the combined basic rate as
84	defined in Section 53F-2-301; and
85	(E) if applicable, the annual payment described in Subsection <u>63H-1-501(4)(a)</u> ;

86	(vii) the tax impact on the property;
87	(viii) the time and place of the required public hearing for each entity;
88	(ix) property tax information pertaining to:
89	(A) taxpayer relief;
90	(B) options for payment of taxes;
91	(C) collection procedures; and
92	(D) the residential exemption described in Section 59-2-103;
93	(x) information specifically authorized to be included on the notice under this chapter;
94	(xi) the last property review date of the property as described in Subsection
95	59-2-303.1(1)(c); and
96	(xii) other property tax information approved by the commission.
97	(3) If a taxing entity that is subject to the notice and hearing requirements of
98	Subsection 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall
99	state, in addition to the information required by Subsection (2):
100	(a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
101	(b) the difference between the dollar amount of the taxpayer's tax liability if the
102	proposed increase is approved and the dollar amount of the taxpayer's tax liability under the
103	current rate, placed in close proximity to the information described in Subsection (2)(c)(viii);
104	and
105	(c) the percentage increase that the dollar amount of the taxpayer's tax liability under
106	the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability
107	under the current tax rate.
108	(4) (a) Subject to the other provisions of this Subsection (4), a county auditor may, at
109	the county auditor's discretion, provide the notice required by this section to a taxpayer by
110	electronic means if a taxpayer makes an election, according to procedures determined by the
111	county auditor, to receive the notice by electronic means.
112	(b) (i) If a notice required by this section is sent by electronic means, a county auditor
113	shall attempt to verify whether a taxpayer receives the notice.

114	(ii) If receipt of the notice sent by electronic means cannot be verified 14 days or more
115	before the county board of equalization meets and the taxing entity holds a public hearing on a
116	proposed increase in the certified tax rate, the notice required by this section shall also be sent
117	by mail as provided in Subsection (2).
118	(c) A taxpayer may revoke an election to receive the notice required by this section by
119	electronic means if the taxpayer provides written notice to the county auditor on or before April
120	30.
121	(d) An election or a revocation of an election under this Subsection (4):
122	(i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
123	before the due date for paying the tax; or
124	(ii) does not alter the requirement that a taxpayer appealing the valuation or the
125	equalization of the taxpayer's real property submit the application for appeal within the time
126	period provided in Subsection 59-2-1004(3).
127	(e) A county auditor shall provide the notice required by this section as provided in
128	Subsection (2), until a taxpayer makes a new election in accordance with this Subsection (4), if:
129	(i) the taxpayer revokes an election in accordance with Subsection (4)(c) to receive the
130	notice required by this section by electronic means; or
131	(ii) the county auditor finds that the taxpayer's electronic contact information is invalid.
132	(f) A person is considered to be a taxpayer for purposes of this Subsection (4)
133	regardless of whether the property that is the subject of the notice required by this section is
134	exempt from taxation.
135	Section 2. Section 59-2-1317 is amended to read:
136	59-2-1317. Tax notice Contents of notice Procedures and requirements for
137	providing notice.
138	(1) As used in this section, "political subdivision lien" means the same as that term is
139	defined in Section 11-60-102.
140	(2) Subject to the other provisions of this section, the county treasurer shall:
141	(a) collect the taxes and tax notice charges; and

142	(b) provide a notice to each taxpayer that contains the following:
143	(i) the kind and value of property assessed to the taxpayer;
144	(ii) the street address of the property, if available to the county;
145	(iii) that the property may be subject to a detailed review in the next year under Section
146	59-2-303.1;
147	(iv) the amount of taxes levied;
148	(v) a separate statement of the taxes levied only on a certain kind or class of property
149	for a special purpose;
150	(vi) property tax information pertaining to taxpayer relief, options for payment of
151	taxes, and collection procedures;
152	(vii) any tax notice charges applicable to the property, including:
153	(A) if applicable, a political subdivision lien for road damage that a railroad company
154	causes, as described in Section 10-7-30;
155	(B) if applicable, a political subdivision lien for municipal water distribution, as
156	described in Section 10-8-17, or a political subdivision lien for an increase in supply from a
157	municipal water distribution, as described in Section 10-8-19;
158	(C) if applicable, a political subdivision lien for unpaid abatement fees as described in
159	Section 10-11-4;
160	(D) if applicable, a political subdivision lien for the unpaid portion of an assessment
161	assessed in accordance with Title 11, Chapter 42, Assessment Area Act, or Title 11, Chapter
162	42a, Commercial Property Assessed Clean Energy Act, including unpaid costs, charges, and
163	interest as of the date the local entity certifies the unpaid amount to the county treasurer;
164	(E) if applicable, for a special district in accordance with Section 17B-1-902, a political
165	subdivision lien for an unpaid fee, administrative cost, or interest;
166	(F) if applicable, a political subdivision lien for an unpaid irrigation district use charge
167	as described in Section 17B-2a-506;
168	(G) if applicable, a political subdivision lien for a contract assessment under a water
169	contract, as described in Section 17B-2a-1007;

170	(H) if applicable, a property tax penalty that a public infrastructure district imposes, as
171	described in Section 17D-4-304; and
172	(I) if applicable, an annual payment to the Military Installation Development Authority
173	or an entity designated by the authority in accordance with Section 63H-1-501;
174	(viii) if a county's tax notice includes an assessment area charge, a statement that, due
175	to potentially ongoing assessment area charges, costs, penalties, and interest, payment of a tax
176	notice charge may not:
177	(A) pay off the full amount the property owner owes to the tax notice entity; or
178	(B) cause a release of the lien underlying the tax notice charge;
179	(ix) <u>if applicable, the annual payment described in Subsection 63H-1-501(4)(a);</u>
180	(x) the date the taxes and tax notice charges are due;
181	[(x)] (xi) the street address at which the taxes and tax notice charges may be paid;
182	[(xi)] (xii) the date on which the taxes and tax notice charges are delinquent;
183	[(xiii)] (xiii) the penalty imposed on delinquent taxes and tax notice charges;
184	[(xiii)] (xiv) a statement that explains the taxpayer's right to direct allocation of a
185	partial payment in accordance with Subsection (9);
186	[(xiv)] (xv) other information specifically authorized to be included on the notice under
187	this chapter; and
188	[(xv)] (xvi) other property tax information approved by the commission.
189	(3) (a) Unless expressly allowed under this section or another statutory provision, the
190	treasurer may not add an amount to be collected to the property tax notice.
191	(b) If the county treasurer adds an amount to be collected to the property tax notice
192	under this section or another statutory provision that expressly authorizes the item's inclusion
193	on the property tax notice:
194	(i) the amount constitutes a tax notice charge; and
195	(ii) (A) the tax notice charge has the same priority as property tax; and
196	(B) a delinquency of the tax notice charge triggers a tax sale, in accordance with
197	Section 59-2-1343.

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198 (4) For any property for which property taxes or tax notice charges are delinquent, the 199 notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are delinquent 200 on this parcel." 201 (5) Except as provided in Subsection (6), the county treasurer shall: (a) mail the notice required by this section, postage prepaid; or 202 203 (b) leave the notice required by this section at the taxpayer's residence or usual place of 204 business, if known. 205 (6) (a) Subject to the other provisions of this Subsection (6), a county treasurer may, at 206 the county treasurer's discretion, provide the notice required by this section by electronic mail if 207 a taxpayer makes an election, according to procedures determined by the county treasurer, to 208 receive the notice by electronic mail. 209 (b) A taxpayer may revoke an election to receive the notice required by this section by 210 electronic mail if the taxpayer provides written notice to the treasurer on or before October 1. 211 (c) A revocation of an election under this section does not relieve a taxpayer of the 212 duty to pay a tax or tax notice charge due under this chapter on or before the due date for 213 paying the tax or tax notice charge. 214 (d) A county treasurer shall provide the notice required by this section using a method 215 described in Subsection (5), until a taxpayer makes a new election in accordance with this 216 Subsection (6), if:

217 (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive the notice required by this section by electronic mail; or 218

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(ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.

220 (e) A person is considered to be a taxpayer for purposes of this Subsection (6) 221 regardless of whether the property that is the subject of the notice required by this section is 222 exempt from taxation.

(7) (a) The county treasurer shall provide the notice required by this section to a 223 224 taxpayer on or before November 1.

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(b) The county treasurer shall keep on file in the county treasurer's office the

226	information set forth in the notice.
227	(c) The county treasurer is not required to mail a tax receipt acknowledging payment.
228	(8) This section does not apply to property taxed under Section 59-2-1302 or
229	59-2-1307.
230	(9) (a) A taxpayer who pays less than the full amount due on the taxpayer's property tax
231	notice may, on a form provided by the county treasurer, direct how the county treasurer
232	allocates the partial payment between:
233	(i) the total amount due for property tax;
234	(ii) the amount due for assessments, past due special district fees, and other tax notice
235	charges; and
236	(iii) any other amounts due on the property tax notice.
237	(b) The county treasurer shall comply with a direction submitted to the county treasurer
238	in accordance with Subsection (9)(a).
239	(c) The provisions of this Subsection (9) do not:
240	(i) affect the right or ability of a local entity to pursue any available remedy for
241	non-payment of any item listed on a taxpayer's property tax notice; or
242	(ii) toll or otherwise change any time period related to a remedy described in
243	Subsection (9)(c)(i).
244	Section 3. Section 59-12-402 is amended to read:
245	59-12-402. Additional resort communities sales and use tax Base Rate
246	Collection fees Resolution and voter approval requirements Election requirements
247	Notice requirements Ordinance requirements Military installation development
248	authority imposition of tax.
249	(1) (a) Subject to Subsections (2) through (6), the governing body of a municipality in
250	which the transient room capacity as defined in Section 59-12-405 is greater than or equal to
251	66% of the municipality's permanent census population may, in addition to the sales tax
252	authorized under Section 59-12-401, impose an additional resort communities sales tax in an
253	amount that is less than or equal to .5% on the transactions described in Subsection

254 59-12-103(1) located within the municipality. (b) Notwithstanding Subsection (1)(a), the governing body of a municipality may not 255 impose a tax under this section on: 256 257 (i) the sale of: 258 (A) a motor vehicle; 259 (B) an aircraft; 260 (C) a watercraft; 261 (D) a modular home; 262 (E) a manufactured home; or 263 (F) a mobile home; 264 (ii) the sales and uses described in Section 59-12-104 to the extent the sales and uses 265 are exempt from taxation under Section 59-12-104; and 266 (iii) except as provided in Subsection (1)(d), amounts paid or charged for food and food ingredients. 267 268 (c) For purposes of this Subsection (1), the location of a transaction shall be 269 determined in accordance with Sections 59-12-211 through 59-12-215. 270 (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 271 272 food and food ingredients are sold as part of a bundled transaction attributable to food and food 273 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 274 with the implementation of Subsection (1) which exceed, in any year, the revenues received by 275 276 the state from its collection fees received in connection with the implementation of Subsection 277 (1) shall be paid over to the state General Fund by the cities and towns which impose the tax 278 provided for in Subsection (1). 279 (b) Amounts paid under Subsection (2)(a) shall be allocated proportionally among those cities and towns according to the amount of revenue the respective cities and towns 280

281 generate in that year through imposition of that tax.

282	(3) To impose an additional resort communities sales tax under this section, the
283	governing body of the municipality shall:
284	(a) pass a resolution approving the tax; and
285	(b) except as provided in Subsection (6), obtain voter approval for the tax as provided
286	in Subsection (4).
287	(4) To obtain voter approval for an additional resort communities sales tax under
288	Subsection (3)(b), a municipality shall:
289	(a) hold the additional resort communities sales tax election during:
290	(i) a regular general election; or
291	(ii) a municipal general election; and
292	(b) post notice of the election for the municipality, as a class A notice under Section
293	63G-30-102, for at least 15 days before the day on which the election is held.
294	(5) An ordinance approving an additional resort communities sales tax under this
295	section shall provide an effective date for the tax as provided in Section 59-12-403.
296	(6) (a) Except as provided in Subsection (6)(b), a municipality is not subject to the
297	voter approval requirements of Subsection (3)(b) if, on or before January 1, 1996, the
298	municipality imposed a license fee or tax on businesses based on gross receipts pursuant to
299	Section 10-1-203.
300	(b) The exception from the voter approval requirements in Subsection (6)(a) does not
301	apply to a municipality that, on or before January 1, 1996, imposed a license fee or tax on only
302	one class of businesses based on gross receipts pursuant to Section 10-1-203.
303	(7) [A] Subject to Subsection $63H-1-203(1)$, a military installation development
304	authority authorized to impose a resort communities tax under Section 59-12-401 may [not]
305	impose an additional resort communities sales tax under this section.
306	Section 4. Section 63H-1-102 is amended to read:
307	63H-1-102. Definitions.
308	As used in this chapter:
309	(1) "Authority" means the Military Installation Development Authority, created under

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

338	parking lot, park, trail, or recreational amenity.
339	(7) "Development project" means a project to develop land within a project area.
340	(7) "Development project means a project to develop rand wrann a project area.(8) "Elected member" means a member of the authority board who:
341	(a) is a mayor or member of a legislative body appointed under Subsection
342	63H-1-302(2)(b); or
343	(b) (i) is appointed to the authority board under Subsection 63H-1-302(2)(a) or (3); and
344	(ii) concurrently serves in an elected state, county, or municipal office.
345	(9) "Included municipality" means a municipality, some or all of which is included
346	within a project area.
347	(10) (a) "Military" means a branch of the armed forces of the United States, including
348	the Utah National Guard.
349	(b) "Military" includes, in relation to property, property that is occupied by the military
350	and is owned by the government of the United States, the authority, or the state.
351	(11) "Military Installation Development Authority accommodations tax" or "MIDA
352	accommodations tax" means the tax imposed under Section 63H-1-205.
353	(12) "Military Installation Development Authority energy tax" or "MIDA energy tax"
354	means the tax levied under Section 63H-1-204.
355	(13) (a) "Military land" means land or a facility, including leased land or a leased
356	facility, that is part of or affiliated with a base, camp, post, station, yard, center, or installation
357	under the jurisdiction of the United States Department of Defense, the United States
358	Department of Veterans Affairs, or the Utah National Guard.
359	(b) "Military land" includes land that is:
360	(i) owned or leased by the authority; and
361	(ii) held or used for the benefit of the military.
362	(14) "Municipal energy tax" means a municipal energy sales and use tax under Title
363	10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act.
364	(15) "Municipal services revenue" means revenue that the authority:
365	(a) collects from the authority's:

366	(i) levy of a municipal energy tax;
367	(ii) levy of a MIDA energy tax;
368	(iii) levy of a telecommunications tax;
369	(iv) imposition of a transient room tax; and
370	(v) imposition of a resort communities tax;
371	(b) receives under Subsection 59-12-205(2)(a)(ii)(B); and
372	(c) receives as dedicated tax collections.
373	(16) "Municipal tax" means a municipal energy tax, MIDA energy tax, MIDA
374	accommodations tax, telecommunications tax, transient room tax, or resort communities tax.
375	(17) "Project area" means the land, including military land, whether consisting of a
376	single contiguous area or multiple noncontiguous areas, described in a project area plan or draft
377	project area plan, where the development project set forth in the project area plan or draft
378	project area plan takes place or is proposed to take place.
379	(18) "Project area budget" means a multiyear projection of annual or cumulative
380	revenues and expenses and other fiscal matters pertaining to a project area that includes:
381	(a) the base taxable value of property in the project area;
382	(b) the projected property tax allocation expected to be generated within the project
383	area;
384	(c) the amount of the property tax allocation expected to be shared with other taxing
385	entities;
386	(d) the amount of the property tax allocation expected to be used to implement the
387	project area plan, including the estimated amount of the property tax allocation to be used for
388	land acquisition, public improvements, infrastructure improvements, and loans, grants, or other
389	incentives to private and public entities;
390	(e) the property tax allocation expected to be used to cover the cost of administering
391	the project area plan;
392	(f) if the property tax allocation is to be collected at different times or from different
393	portions of the project area, or both:

394	(i) (A) the tax identification numbers of the parcels from which the property tax
395	allocation will be collected; or
396	(B) a legal description of the portion of the project area from which the property tax
397	allocation will be collected; and
398	(ii) an estimate of when other portions of the project area will become subject to
399	collection of the property tax allocation; and
400	(g) for property that the authority owns or leases and expects to sell or sublease, the
401	expected total cost of the property to the authority and the expected selling price or lease
402	payments.
403	(19) "Project area plan" means a written plan that, after the plan's effective date, guides
404	and controls the development within a project area.
405	(20) (a) "Property tax" includes a privilege tax imposed under Title 59, Chapter 4,
406	Privilege Tax, except as described in Subsection (20)(b), and each levy on an ad valorem basis
407	on tangible or intangible personal or real property.
408	(b) "Property tax" does not include a privilege tax on the taxable value:
409	(i) attributable to a portion of a facility leased to the military for a calendar year when:
410	(A) a lessee of military land has constructed a facility on the military land that is part of
411	a project area;
412	(B) the lessee leases space in the facility to the military for the entire calendar year; and
413	(C) the lease rate paid by the military for the space is \$1 or less for the entire calendar
414	year, not including any common charges that are reimbursements for actual expenses; or
415	(ii) of the following property owned by the authority, regardless of whether the
416	authority enters into a long-term operating agreement with a privately owned entity under
417	which the privately owned entity agrees to operate the property:
418	(A) a hotel;
419	(B) a hotel condominium unit in a condominium project, as defined in Section 57-8-3;
420	and
421	(C) a commercial condominium unit in a condominium project, as defined in Section

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422	57-8-3.
423	(21) "Property tax allocation" means the difference between:
424	(a) the amount of property tax revenues generated each tax year by all taxing entities
425	from the area within a project area designated in the project area plan as the area from which
426	the property tax allocation is to be collected, using the current assessed value of the property;
427	and
428	(b) the amount of property tax revenues that would be generated from that same area
429	using the base taxable value of the property.
430	(22) "Public entity" means:
431	(a) the state, including each department or agency of the state; or
432	(b) a political subdivision of the state, including the authority or a county, city, town,
433	school district, special district, special service district, or interlocal cooperation entity.
434	(23) (a) "Public infrastructure and improvements" means infrastructure,
435	improvements, facilities, or buildings that:
436	(i) benefit the public, the authority, the military, or military-related entities; and
437	(ii) (A) are publicly owned by the military, the authority, a public infrastructure district
438	under Title 17D, Chapter 4, Public Infrastructure District Act, or another public entity;
439	(B) are owned by a utility; or
440	(C) are publicly maintained or operated by the military, the authority, or another public
441	entity.
442	(b) "Public infrastructure and improvements" also means infrastructure, improvements,
443	facilities, or buildings that:
444	(i) are privately owned; and
445	(ii) provide a substantial benefit, as determined by the board, to the development and
446	operation of a project area.
447	(c) "Public infrastructure and improvements" includes:
448	(i) facilities, lines, or systems that harness geothermal energy or provide water, chilled
449	water, steam, sewer, storm drainage, natural gas, electricity, or telecommunications;

450	(ii) streets, roads, curb, gutter, sidewalk, walkways, tunnels, solid waste facilities,
451	parking facilities, public transportation facilities, and parks, trails, and other recreational
452	facilities;
453	(iii) snowmaking equipment and related improvements that can also be used for water
454	storage or fire suppression purposes; and
455	(iv) a building and related improvements for occupancy by the public, the authority, the
456	military, or military-related entities.
457	(24) "Remaining municipal services revenue" means municipal services revenue that
458	the authority has not:
459	(a) spent during the authority's fiscal year for municipal services as provided in
460	Subsection $63H-1-503(1)$; or
461	(b) redirected to use in accordance with Subsection $63H-1-502(3)$.
462	(25) "Resort communities tax" means a sales and use tax imposed under Section
463	59-12-401.
464	(26) "Taxable value" means the value of property as shown on the last equalized
465	assessment roll.
466	(27) "Taxing entity":
467	(a) means a public entity that levies a tax on property within a project area; and
468	(b) does not include a public infrastructure district that the authority creates under Title
469	17D, Chapter 4, Public Infrastructure District Act.
470	(28) "Telecommunications tax" means a telecommunications license tax under Title
471	10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act.
472	(29) "Transient room tax" means a tax under Section 59-12-352.
473	Section 5. Section 63H-1-202 is amended to read:
474	63H-1-202. Applicability of other law.
475	(1) As used in this section:
476	(a) "Subsidiary" means an authority subsidiary that is a public body as defined in

477 Section 52-4-103.

478	(b) "Subsidiary board" means the governing body of a subsidiary.
479	(2) The authority or land within a project area is not subject to:
480	(a) Title 10, Chapter 9a, Municipal Land Use, Development, and Management Act;
481	(b) Title 17, Chapter 27a, County Land Use, Development, and Management Act;
482	(c) ordinances or regulations of a county or municipality, including those relating to
483	land use, health, business license, or franchise; or
484	(d) the jurisdiction of a special district under Title 17B, Limited Purpose Local
485	Government Entities - Special Districts, or a special service district under Title 17D, Chapter 1,
486	Special Service District Act.
487	(3) The authority is subject to and governed by Sections 63E-2-106, 63E-2-107,
488	63E-2-108, 63E-2-109, 63E-2-110, and 63E-2-111, but is not otherwise subject to or governed
489	by Title 63E, Independent Entities Code.
490	(4) (a) The definitions in Section $57-8-3$ apply to this Subsection (4).
491	(b) Notwithstanding the provisions of Title 57, Chapter 8, Condominium Ownership
492	Act, or any other provision of law:
493	(i) if the military is the owner of land in a project area on which a condominium project
494	is constructed, the military is not required to sign, execute, or record a declaration of a
495	condominium project; and
496	(ii) if a condominium unit in a project area is owned by the military or owned by the
497	authority and leased to the military for \$1 or less per calendar year, not including any common
498	charges that are reimbursements for actual expenses:
498 499	
	charges that are reimbursements for actual expenses:
499	charges that are reimbursements for actual expenses:(A) the condominium unit is not subject to any liens under Title 57, Chapter 8,
499 500	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;
499 500 501	 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
499 500 501 502	 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,

506	(5) Notwithstanding any other provision, when a law requires the consent of a local
507	government, the authority is the consenting entity for a project area.
508	(6) (a) A department, division, or other agency of the state and a political subdivision
509	of the state shall cooperate with the authority to the fullest extent possible to provide whatever
510	support, information, or other assistance the authority requests that is reasonably necessary to
511	help the authority fulfill the authority's duties and responsibilities under this chapter.
512	(b) Subsection (6)(a) does not apply to a political subdivision that does not have any of
513	a project area located within the boundary of the political subdivision.
514	(7) (a) The authority and a subsidiary are subject to Title 52, Chapter 4, Open and
515	Public Meetings Act, except that:
516	(i) notwithstanding Section 52-4-104, the timing and nature of training to authority
517	board members or subsidiary board members on the requirements of Title 52, Chapter 4, Open
518	and Public Meetings Act, may be determined by:
519	(A) the board chair, for the authority board; or
520	(B) the subsidiary board chair, for a subsidiary board;
521	(ii) authority staff may adopt a rule governing the use of electronic meetings under
522	Section 52-4-207, if, under Subsection 63H-1-301(3), the board delegates to authority staff the
523	power to adopt the rule; and
524	(iii) for an electronic meeting of the authority board or subsidiary board that otherwise
525	complies with Section 52-4-207, the authority board or subsidiary board, respectively:
526	(A) is not required to establish an anchor location; and
527	(B) may convene and conduct the meeting without the determination otherwise
528	required under Subsection 52-4-207(5)(a)(i).
529	(b) [Except as provided in Subsection (7)(c), the] The authority [is] and subsidiaries
530	are not required to physically post notice notwithstanding any other provision of law.
531	[(c) The authority shall physically post notice in accordance with Subsection
532	52-4-202(3)(a).]
533	(8) The authority and a subsidiary are subject to Title 63G, Chapter 2, Government

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534	Records Access and Management Act, except that:
535	(a) notwithstanding Section 63G-2-701:
536	(i) the authority may establish an appeals board consisting of at least three members;
537	(ii) an appeals board established under Subsection (8)(a)(i) shall include:
538	(A) one of the authority board members appointed by the governor;
539	(B) the authority board member appointed by the president of the Senate; and
540	(C) the authority board member appointed by the speaker of the House of
541	Representatives; and
542	(iii) an appeal of a decision of an appeals board is to district court, as provided in
543	Section 63G-2-404, except that the State Records Committee is not a party; and
544	(b) a record created or retained by the authority or a subsidiary acting in the role of a
545	facilitator under Subsection 63H-1-201(3)(v) is a protected record under Title 63G, Chapter 2,
546	Government Records Access and Management Act.
547	(9) The authority or a subsidiary acting in the role of a facilitator under Subsection
548	63H-1-201(3)(v) is not prohibited from receiving a benefit from a public-private partnership
549	that results from the facilitator's work as a facilitator.
550	(10) (a) (i) A subsidiary created as a public infrastructure district under Title 17D,
551	Chapter 4, Public Infrastructure District Act, may, subject to limitations of Title 17D, Chapter
552	4, Public Infrastructure District Act, levy a property tax for the operations and maintenance of
553	the public infrastructure district's financed infrastructure and related improvements, subject to a
554	maximum rate of .015.
555	(ii) A levy under Subsection (10)(a)(i) may be separate from a public infrastructure
556	district property tax levy for a bond.
557	(b) If a subsidiary created as a public infrastructure district issues a bond:
558	(i) the subsidiary may:
559	(A) delay the effective date of the property tax levy for the bond until after the period
560	of capitalized interest payments; and
561	(B) covenant with bondholders not to reduce or impair the property tax levy; and

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

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

618	to or charged by the provider for accommodations and services.
619	(4) A provider may recover an amount equal to the MIDA accommodations tax from
620	customers, if the provider includes the amount as a separate billing line item.
621	(5) If the authority imposes the tax described in this section, neither the authority nor a
622	public entity may impose, on the amounts paid or charged for accommodations and services,
623	any other tax described in:
624	(a) Title 59, Chapter 12, Sales and Use Tax Act; or
625	(b) Title 59, Chapter 28, State Transient Room Tax Act.
626	(6) Except as provided in Subsection (7) or (8), the tax imposed under this section shall
627	be administered, collected, and enforced in accordance with:
628	(a) the same procedures used to administer, collect, and enforce the tax under:
629	(i) Title 59, Chapter 12, Part 1, Tax Collection; or
630	(ii) Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act; and
631	(b) Title 59, Chapter 1, General Taxation Policies.
632	(7) The location of a transaction shall be determined in accordance with Sections
633	59-12-211 through 59-12-215.
634	(8) (a) A tax under this section is not subject to Section 59-12-107.1 or 59-12-123 or
635	Subsections 59-12-205(2) through (5).
636	(b) The exemptions described in Sections 59-12-104, 59-12-104.1, and 59-12-104.6 do
637	not apply to a tax imposed under this section.
638	(9) The State Tax Commission shall:
639	(a) except as provided in Subsection (9)(b), distribute the revenue collected from the
640	tax to the authority; and
641	(b) retain and deposit an administrative charge in accordance with Section 59-1-306
642	from revenue the commission collects from a tax under this section.
643	(10) (a) If the authority imposes, repeals, or changes the rate of tax under this section,
644	the implementation, repeal, or change shall take effect:
645	(i) on the first day of a calendar quarter; and

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) [within an authority project area that] as of April 1, 2024, an area of no more than
666	35 total acres, adjacent to State Route 40, and within a military recreation facility project area.
667	[(A) was created to provide military recreation facilities and support.]
668	[(B) is within two miles of a state park.]
669	(b) "Highway land" does not include:
670	(i) a class A state road that is in active use; and
671	(ii) a shoulder or appurtenance that is contiguous to a class A state road that is in active
672	use.
673	(2) Notwithstanding any other provision of statute, the authority has jurisdiction and

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674	control over highway land, subject to Subsection (3).
675	(3) (a) The executive director of the Department of Transportation may, in consultation
676	with the authority, transfer, sell, trade, or lease the highway land or any interest in the highway
677	land as provided in Section 72-5-111 and any applicable rules and regulations.
678	(b) (i) Notwithstanding Section 72-5-111, if the Department of Transportation sells
679	highway land or any interest in highway land to the authority, the Department of Transportation
680	shall transfer the proceeds of the sale to the authority.
681	(ii) The authority shall use any proceeds of a sale described in Subsection (3)(b)(i) for
682	transportation or transit purposes within the project area where the sale of the highway land or
683	interest in the highway land occurred.
684	Section 9. Section 63H-1-501 is amended to read:
685	63H-1-501. Authority receipt and use of property tax allocation Contractual
686	annual payment Distribution of property tax allocation.
687	(1) (a) The authority may:
688	(i) subject to Subsection (1)(b):
689	(A) receive up to 75% of the property tax allocation for up to 25 years, as provided in
690	this part; and
691	(B) after the time period described in Subsection (1)(a)(i)(A) expires, receive up to
692	75% of the property tax allocation for up to 15 years, if the board determines the additional
693	years will produce significant benefit; and
694	(ii) use the property tax allocation before, during, and after the period described in
695	Subsection (1)(a)(i).
696	(b) With respect to a parcel located within a project area, the 25-year period described
697	in Subsection (1)(a)(i)(A) begins on the day on which the authority receives the first property
698	tax allocation from that parcel.
699	(2) (a) For purposes of Subsection (1)(b), the authority may designate an improved
700	portion of a parcel in a project area as a separate parcel.
701	(b) An authority designation of an improved portion of a parcel as a separate parcel

702	under Subsection (2)(a) is for purposes of Subsection (1)(b) only and does not constitute a
703	subdivision for any other purpose.
704	(c) A county recorder shall assign a separate tax identification number to the improved
705	portion of a parcel designated by the authority as a separate parcel under Subsection (2)(a).
706	(3) Improvements on a parcel within a project area become subject to property tax on
707	January 1 immediately following the day on which the authority or an entity designated by the
708	authority issues a certificate of occupancy with respect to those improvements.
709	(4) (a) If the authority or an entity designated by the authority has not issued a
710	certificate of occupancy for a private parcel within a project area, the private parcel owner shall
711	make an annual payment to the authority:
712	(i) that is equal to 1.2% of the taxable value of the parcel above the base taxable value
713	of the parcel; and
714	(ii) until the parcel becomes subject to the property tax described in Subsection (3).
715	(b) The authority may use the revenue from payments described in Subsection (4)(a)
716	for any purpose described in Subsection 63H-1-502(1).
717	(c) The authority may submit for recording to the office of the recorder of the county in
718	which a private parcel described in Subsection (4)(a) is located:
719	(i) a copy of an agreement between the authority and the private parcel owner that
720	memorializes the payment obligation under Subsection (4)(a); or
721	(ii) a notice that describes the payment obligation under Subsection (4)(a).
722	(d) An owner of a private parcel described in Subsection (4)(a) may not be required to
723	make a payment that exceeds or is in addition to the payment described in Subsection (4)(a)(i)
724	until the private parcel becomes subject to the property tax described in Subsection (3).
725	(e) Upon the transfer of title of a private parcel described in Subsection (4)(a), the
726	amount of the annual payment required under Subsection (4)(a) shall be:
727	(i) treated the same as a property tax; and
728	(ii) prorated between the previous owner and the owner who acquires title from the
729	previous owner.

730	(f) A person who fails to pay or is delinquent in paying an annual payment described in
731	Subsection (4)(a) is subject to the same penalties and interest as the failure or delinquent
732	payment of a property tax in accordance with Title 59, Chapter 2, Property Tax Act.
733	(g) [If requested by the authority, a] \underline{A} county treasurer shall:
734	(i) include the annual payment described in Subsection (4)(a) on a county property tax
735	notice in accordance with Section 59-2-1317; and
736	(ii) collect the annual payment as part of the property tax collection.
737	(h) A county auditor shall include the annual payment described in Subsection (4)(a)
738	on the notice of property valuation in accordance with Subsection 59-2-919.1(1).
739	(5) Each county that collects property tax on property within a project area shall pay
740	and distribute to the authority the property tax allocation and dedicated tax collections that the
741	authority is entitled to collect under this title, in the manner and at the time provided in Section
742	59-2-1365.
743	(6) (a) The board shall determine by resolution when the entire project area or an
744	individual parcel within a project area is subject to property tax allocation.
745	(b) The board shall amend the project area budget to reflect whether a parcel within a
746	project area is subject to property tax allocation.
747	(7) The following property owned by the authority is not subject to any property tax
748	under Title 59, Chapter 2, Property Tax Act, or any privilege tax under Title 59, Chapter 4,
749	Privilege Tax, regardless of whether the authority enters into a long-term operating agreement
750	with a privately owned entity under which the privately owned entity agrees to operate the
751	property:
752	(a) a hotel;
753	(b) a hotel condominium unit in a condominium project, as defined in Section 57-8-3;
754	and
755	(c) a commercial condominium unit in a condominium project, as defined in Section
756	57-8-3.
757	Section 10. Section 63H-1-502 is amended to read:

758	63H-1-502. Allowable uses of property tax allocation and other funds.
759	(1) Other than municipal services revenue, the authority may use the property tax
760	allocation and other funds available to the authority:
761	(a) for any purpose authorized under this chapter;
762	(b) for administrative, overhead, legal, and other operating expenses of the authority;
763	(c) to pay for, including financing or refinancing, all or part of the development of land
764	within the project area from which the property tax allocation or other funds were collected,
765	including assisting the ongoing operation of a development or facility within the project area;
766	(d) to pay the cost of the installation and construction of public infrastructure and
767	improvements within the project area from which the property tax allocation funds were
768	collected;
769	(e) to pay the cost of the installation and construction of public infrastructure and
770	improvements, including a passenger ropeway, as defined in Section 72-11-102, outside the
771	project area if:
772	(i) (A) the authority board determines by resolution that the infrastructure and
773	improvements are of benefit to the project area; and
774	(B) for a passenger ropeway, at least one end of the ropeway is located within the
775	project area; or
776	(ii) (A) the funds expended are appropriated by the Legislature; and
777	(B) the authority is directed to expend the funds, and the project or purpose is directed,
778	by the Legislature;
779	(f) to pay the principal and interest on bonds issued by the authority;
780	(g) to pay for a morale, welfare, and recreation program [of a United States Air Force
781	base in Utah], or other program that benefits the military or veterans, affiliated with the project
782	area from which the funds were collected; or
783	(h) to pay for the promotion of:
784	(i) a development within the project area; or
785	(ii) amenities outside of the project area that are associated with a development within

786	the project area.
787	(2) The authority may use revenue generated from the authority's operation of public
788	infrastructure and improvements to:
789	(a) operate and maintain the public infrastructure and improvements; and
790	(b) pay for authority operating expenses, including administrative, overhead, and legal
791	expenses.
792	(3) For purposes of Subsection (1), the authority may use:
793	(a) tax revenue received under Subsection 59-12-205(2)(a)(ii)(B);
794	(b) resort communities tax revenue;
795	(c) MIDA energy tax revenue, received under Section 63H-1-204, which does not have
796	to be used in the project area where the revenue was generated;
797	(d) MIDA accommodations tax revenue, received under Section 63H-1-205;
798	(e) transient room tax revenue generated from hotels located on authority-owned or
799	other public-entity-owned property;
800	(f) municipal energy tax or telecommunications tax revenue generated from hotels
801	[located on authority-owned or other public-entity-owned property] that are subject to the
802	MIDA accommodations tax under Section <u>63H-1-205</u> ; or
803	(g) payments received under Subsection 63H-1-501(4).
804	(4) The determination of the authority board under Subsection (1)(e) regarding benefit
805	to the project area is final.
806	(5) (a) Subject to Subsection (5)(b), the authority may enter into an agreement with a
807	school district to pay the school district a certain portion of the property tax allocation the
808	authority receives from the project area if:
809	(i) (A) the school district levies a property tax in a project area established prior to
810	<u>2023;</u>
811	(B) the school district has a building authority that issued a lease revenue bond to
812	construct a new school in 2022;
813	(C) the school district approved a property tax increase of its capital levy in 2023; and

814	(D) the authority and a county that entered into an interlocal cooperation agreement
815	that allocated the property tax allocation agree to amend the interlocal agreement to allow for
816	the payment; or
817	(ii) a school district levies a property tax for a general obligation bond authorized by an
818	election after January 1, 2024.
819	(b) If the board approves an agreement described in Subsection (5)(a), the board shall
820	provide that any annual tax payment is subordinate to any authority bonded indebtedness that
821	pledged any property tax allocation from the project area as security for the bonds.
822	Section 11. Section 63H-1-701 is amended to read:
823	63H-1-701. Annual authority budget Fiscal year Public hearing required
824	Auditor forms Requirement to file form.
825	(1) The authority shall prepare [and its board adopt] an annual budget of revenues and
826	expenditures for the authority for each fiscal year.
827	(2) [Each annual authority budget shall be adopted] The board shall adopt the annual
828	authority budget before June 30.
829	(3) The authority's fiscal year shall be the period from July 1 to the following June 30.
830	(4) (a) Before adopting an annual budget, the authority board shall hold a public
831	hearing on the annual budget.
832	(b) The authority shall provide notice of the public hearing on the annual budget by
833	publishing notice, as a class A notice under Section 63G-30-102, for at least one week
834	immediately before the day of the public hearing.
835	(c) The authority shall make the annual budget available for public inspection at least
836	three days before the date of the public hearing.
837	(5) The state auditor shall prescribe the budget forms and the categories to be contained
838	in each authority budget, including:
839	(a) revenues and expenditures for the budget year; <u>and</u>
840	[(b) legal fees; and]
841	[(c)] (b) administrative costs, including legal fees, rent, supplies, and other materials,

and salaries of authority personnel.

(6) (a) Within 30 days after adopting an annual budget, the authority board shall file a
copy of the annual budget with the auditor of each county in which a project area of the
authority is located, the State Tax Commission, the state auditor, the State Board of Education,
and each taxing entity that levies a tax on property from which the authority collects property
tax allocation.

(b) The requirement of Subsection (6)(a) to file a copy of the annual budget with the
state as a taxing entity is met if the authority files a copy with the State Tax Commission and
the state auditor.

851 Section 12. Effective date.

852 If approved by two-thirds of all the members elected to each house, this bill takes effect

853 upon approval by the governor, or the day following the constitutional time limit of Utah

854 <u>Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto,</u>

855 the date of veto override.