

SB0030S02 compared with SB0030S01

~~text~~ shows text that was in SB0030S01 but was deleted in SB0030S02.

text shows text that was not in SB0030S01 but was inserted into SB0030S02.

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Senator Daniel McCay proposes the following substitute bill:

PROPERTY TRANSACTION AMENDMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Daniel McCay

House Sponsor: Steve Eliason

LONG TITLE

General Description:

This bill modifies provisions relating to property.

Highlighted Provisions:

This bill:

- ▶ requires, when ownership of real property is transferred, ~~the grantor or the closing agent make available~~ information about the property, including purchase price, to be provided to the county ~~recorder~~;
- ▶ makes the purchase price a private record for purposes of the Government Records Access and Management Act (GRAMA), with exceptions for sharing with the county assessors, the State Tax Commission, and parties to a property tax appeal for property tax purposes and to an institution of higher education for research purposes;

SB0030S02 compared with SB0030S01

- ▶ makes the purchase price a confidential property tax record;
- ▶ prohibits certain uses of the purchase price information;
- ▶ modifies the burden of proof ~~{and presumed value }~~ in an appeal ~~{to}of the {county board of equalization involving property with an increase in value that exceeds a certain threshold;~~
- ▶ ~~authorizes}~~ valuation or equalization of real property;
- ▶ provides the circumstances under which a county ~~{assessor}~~ board of equalization shall ~~{assess commercial real property subject}~~ give a preference to ~~{a lease}~~ using ~~{an}~~ the income approach for valuation or equalization;
- ▶ schedules the termination of the disclosure ~~{, burden of proof, and lease assessment}~~ requirements and GRAMA protections related to disclosure but requires legislative review before termination;
- ▶ modifies the valuation process for property of a telecommunications service provider;
- ▶ authorizes the use of trust funds for hiring professional appraisers to provide property valuation services within rural counties;
- ▶ establishes qualifications for professional appraisers hired by the Multicounty Appraisal Trust to provide property valuation services;
- ▶ exempts use of property owned by a state institution of education that operates as a private housing facility from the privilege tax; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

17-17-1, as last amended by Laws of Utah 2010, Chapter 381

26B-1-403, as renumbered and amended by Laws of Utah 2023, Chapter 305

59-1-404, as last amended by Laws of Utah 2023, Chapters 21, 492

~~{59-2-109, as last amended by Laws of Utah 2023, Chapter 471~~

SB0030S02 compared with SB0030S01

~~59-2-306~~, as last amended by Laws of Utah 2022, Chapters 239, 293
59-2-306.5, as enacted by Laws of Utah 2022, Chapter 239
59-2-1004, as last amended by Laws of Utah 2022, Chapter 168
59-2-1005, as last amended by Laws of Utah 2022, Chapter 239
59-2-1606, as last amended by Laws of Utah 2020, Chapter 447
59-4-101, as last amended by Laws of Utah 2023, Chapter 502
61-2-202, as enacted by Laws of Utah 2010, Chapter 379
63G-2-202, as last amended by Laws of Utah 2023, Chapter 329
63G-2-206, as last amended by Laws of Utah 2019, Chapter 334
63G-2-302, as last amended by Laws of Utah 2023, Chapters 329, 471
63I-1-217, as last amended by Laws of Utah 2023, Chapter 96
63I-1-257, as last amended by Laws of Utah 2019, Chapter 136
63I-1-259, as last amended by Laws of Utah 2023, Chapter 52
63I-1-261, as last amended by Laws of Utah 2021, Chapter 73
63I-1-263, as last amended by Laws of Utah 2023, Chapters 33, 47, 104, 109, 139, 155,
212, 218, 249, 270, 448, 489, and 534

ENACTS:

57-3-110, Utah Code Annotated 1953
57-3-111, Utah Code Annotated 1953
~~59-2-109.1~~59-2-1607, Utah Code Annotated 1953

~~59-2-109.2~~, Utah Code Annotated 1953

~~59-2-301.10~~, Utah Code Annotated 1953

REPEALS AND REENACTS:

59-2-109, as last amended by Laws of Utah 2023, Chapter 471

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

Section 1. Section 17-17-1 is amended to read:

17-17-1. Duties of assessor -- Effective date of boundary changes for assessment

~~(1)~~ -- Agreements with real estate brokers.

(1) As used in this section:

(a) "Database" means a private collection of data:

SB0030S02 compared with SB0030S01

(i) that contains records, including purchase prices, for properties sold in the state; and
(ii) for which a county assessor in the state is authorized access to the information that is described in Subsection 57-3-110(3):

(A) at no cost; and

(B) under terms mutually agreed upon by the county assessors and the database administrator.

(b) "Disclosure portal" means the mechanism created by the Multicounty Appraisal Trust in accordance with Section 59-2-1607 for a real estate broker or grantor to electronically submit information related to property that is sold in the state.

(c) "Real estate broker" means the same as that term is defined in Section 57-21-2.

(d) "Multicounty Appraisal Trust" means the same as that term is defined in Section 59-2-1602.

(2) The assessor, in cooperation with the State Tax Commission, shall:

(a) perform the duties required in Title 59, Chapter 2, Part 13, Collection of Taxes, except those duties that have been reassigned to the treasurer in an ordinance adopted under Section 17-16-5.5; and

(b) perform any other duties required by law.

~~[(2)]~~ (3) An assessment shall be collected in accordance with the effective date and boundary adjustment provisions in Subsection 17-2-209(4).

(4) (a) A county assessor that enters into an agreement with a real estate broker that uses a database shall make available, on the county assessor's public website, a list of each real estate broker with which the county assessor has a current agreement.

(b) A county assessor shall notify a real estate broker once the Multicounty Appraisal Trust has an operational disclosure portal.

Section 2. Section 26B-1-403 is amended to read:

26B-1-403. Opioid and Overdose Fatality Review Committee.

(1) As used in this section:

(a) "Committee" means the Opioid and Overdose Fatality Review Committee created in this section.

(b) "Opioid overdose death" means a death primarily caused by opioids or another substance that closely resembles an opioid.

SB0030S02 compared with SB0030S01

(2) The department shall establish the Opioid and Overdose Fatality Review Committee.

(3) (a) The committee shall consist of:

(i) the attorney general, or the attorney general's designee;

(ii) a state, county, or municipal law enforcement officer;

(iii) the manager of the department's Violence Injury Prevention Program, or the manager's designee;

(iv) an emergency medical services provider;

(v) a representative from the Office of the Medical Examiner;

(vi) a representative from the Office of Substance Use and Mental Health;

(vii) a representative from the Office of Vital Records;

(viii) a representative from the Office of Health Care Statistics;

(ix) a representative from the Division of Professional Licensing;

(x) a healthcare professional who specializes in the prevention, diagnosis, and treatment of substance use disorders;

(xi) a representative from a state or local jail or detention center;

(xii) a representative from the Department of Corrections;

(xiii) a representative from the Division of Juvenile Justice and Youth Services;

(xiv) a representative from the Department of Public Safety;

(xv) a representative from the Commission on Criminal and Juvenile Justice;

(xvi) a physician from a Utah-based medical center; and

(xvii) a physician from a nonprofit vertically integrated health care organization.

(b) The president of the Senate may appoint one member of the Senate, and the speaker of the House of Representatives may appoint one member of the House of Representatives, to serve on the committee.

(4) The executive director shall appoint a committee coordinator.

(5) (a) The department shall give the committee access to all reports, records, and other documents that are relevant to the committee's responsibilities under Subsection (6) including reports, records, or documents that are private, controlled, or protected under Title 63G, Chapter 2, Government Records Access and Management Act.

(b) In accordance with Subsection ~~[63G-2-206(6)]~~ 63G-2-206(7), the committee is

SB0030S02 compared with SB0030S01

subject to the same restrictions on disclosure of a report, record, or other document received under Subsection (5)(a) as the department.

(6) The committee shall:

(a) conduct a multidisciplinary review of available information regarding a decedent of an opioid overdose death, which shall include:

(i) consideration of the decedent's points of contact with health care systems, social services systems, criminal justice systems, and other systems; and

(ii) identification of specific factors that put the decedent at risk for opioid overdose;

(b) promote cooperation and coordination among government entities involved in opioid misuse, abuse, or overdose prevention;

(c) develop an understanding of the causes and incidence of opioid overdose deaths in the state;

(d) make recommendations for changes to law or policy that may prevent opioid overdose deaths;

(e) inform public health and public safety entities of emerging trends in opioid overdose deaths;

(f) monitor overdose trends on non-opioid overdose deaths; and

(g) review non-opioid overdose deaths in the manner described in Subsection (6)(a), when the committee determines that there are a substantial number of overdose deaths in the state caused by the use of a non-opioid.

(7) A committee may interview or request information from a staff member, a provider, or any other person who may have knowledge or expertise that is relevant to the review of an opioid overdose death.

(8) A majority vote of committee members present constitutes the action of the committee.

(9) The committee may meet up to eight times each year.

(10) When an individual case is discussed in a committee meeting under Subsection (6)(a), (6)(g), or (7), the committee shall close the meeting in accordance with Sections 52-4-204 through 52-4-206.

Section ~~57-3-110~~3. Section **57-3-110** is enacted to read:

57-3-110. Disclosure of details of real property transaction.

SB0030S02 compared with SB0030S01

(1) As used in this section:

(a) "Closing agent" means a person, other than a government entity or a government entity employee, that may accept paperwork or funds in connection with a transferred property.

(b) "Database" means a private collection of data:

(i) that contains records, including purchase prices, for properties sold in the state; and

(ii) for which a county assessor in the state is authorized access to the information that is described in Subsection (3):

(A) at no cost; and

(B) under terms mutually agreed upon by the county assessors and the database administrator.

(c) "Disclosure portal" means the mechanism created by the Multicounty Appraisal Trust in accordance with Section 59-2-1607 for a real estate broker or grantor to electronically submit information related to property sold in the state.

(~~b~~)~~d~~) "Eminent domain action" means:

(i) the governmental entity acquires the real property by eminent domain; or

(ii) (A) the real property is under threat or imminence of eminent domain proceedings;

and

(B) the governmental entity provides written notice of the eminent domain proceedings to the owner.

(~~c~~)~~e~~) "Improvement" means the same as that term is defined in Section 59-2-102.

(f) "Multicounty Appraisal Trust" means the same as that term is defined in Section 59-2-1601.

(g) "Real estate broker" means the same as that term is defined in Section 57-21-2.

(~~d~~)~~h~~) (i) "Transferred property" means the transfer of ownership of a fee simple interest in real property located in the state, including a fee simple interest that is subject to a lease.

(ii) "Transferred property" does not include a transfer of property that:

(A) results from an eminent domain action; or

(B) is subject to assessment under Title 59, Chapter 2, Part 2, Assessment of Property.

(2) (a) Before a county recorder may record a document conveying a fee simple interest in transferred property, the county recorder shall receive a disclosure document as follows:

SB0030S02 compared with SB0030S01

(i) until the Multicounty Appraisal Trust has an operational disclosure portal:

(A) a certificate that contains the name of the real estate broker that has entered into an agreement with a county assessor in accordance with Section 17-17-1 and the parcel number;

or

(B) the declaration described in Subsection (3) from the ~~person filing the document~~ conveying a fee simple interest.

~~(b) grantor; or~~

(ii) once the Multicounty Appraisal Trust has an operational disclosure portal, the submission certificate provided by the Multicounty Appraisal Trust in accordance with Section 59-2-1607.

(iii) If the grantor of transferred property uses a closing agent to record the deed, the closing agent shall provide the grantor with:

(A) until the Multicounty Appraisal Trust has an operational disclosure portal, the declaration form and the form created by the Division of Real Estate in accordance with Section 61-2-202; or

(B) once the Multicounty Appraisal Trust has an operational disclosure portal, instructions for accessing the disclosure portal and the form created by the Division of Real Estate in accordance with Section 61-2-202.

~~(3) The~~ A declaration shall be signed by each grantor or the grantor's authorized agent under penalty of Section 76-8-504 and be in the following form:

(3) <u>Declaration of Transferred Property</u>	
<u>Grantor Information</u>	
Grantor name(s):	
<u>Transferred Property Information</u>	
Parcel or serial number:	
Legal description:	
Does the transferred property have improvements?:	
Is the transferred property subject to a lease?	<u>Municipality or unincorporated</u>
area where the transferred property is located:	
Purchase price: \$	

SB0030S02 compared with SB0030S01

<u>Date of transfer:</u>		
<u>Additional information (optional):</u>		
<u>Signature(s) (This form is to be signed by each grantor of transferred property.)</u>		
<u>Under penalty of Utah Code Section 76-8-504, grantor(s) declare, to the best of the grantor(s) knowledge and belief, this declaration is true, correct, and complete.</u>		
_____	_____	_____
<u>Grantor name</u>	<u>Grantor signature</u>	<u>Date</u>
_____	_____	_____
<u>Grantor name</u>	<u>Grantor signature</u>	<u>Date</u>

(4) (a) The county recorder may not record the declaration.

(b) The county recorder shall make the information from the ~~{declaration}~~disclosure document available to a county assessor ~~{ and the State Tax Commission}~~.

(5) (a) Subject to Subsections (5)(b) and (5)(c), the county assessor ~~{for State Tax Commission}~~ may subpoena a grantor or a closing agent if the county recorder does not receive the declaration ~~{ or }~~, receives an incomplete or inaccurate declaration, or cannot access the information from a database or the disclosure portal.

(b) ~~{(i) Except as provided in Subsection (5)(b)(ii), the}~~ The subpoena is limited only to records containing the information required in the declaration. ~~{~~

~~—— (ii) If the transferred property is subject to a lease, the county assessor or State Tax Commission may ask for the terms of the lease. }~~

(c) The county assessor ~~{for the State Tax Commission}~~ may not require the grantor or the closing agent to appear in any county other than the county where the subpoena is served.

Section ~~{2}~~4. Section **57-3-111** is enacted to read:

57-3-111. Prohibited uses of purchase price.

(1) As used in this section:

(a) "Transferred property" means the transfer of ownership of a fee simple interest in real property located in the state, including a fee simple interest that is subject to a lease.

(b) "Transferred property" does not include a transfer of property that:

(i) results from an eminent domain action; or

(ii) is subject to assessment under Title 59, Chapter 2, Part 2, Assessment of Property.

SB0030S02 compared with SB0030S01

(2) (a) Except as provided in Subsection (~~(1)~~2)(b), a county assessor ~~for the State Tax Commission~~ may not use the ~~information from the declaration provided in accordance with Section 53-7-111~~ purchase price of a transferred property as the sole basis for assessing the property that is the subject of the declaration.

(b) (i) The county assessor ~~for the State Tax Commission~~ may use the information from the declaration, database, or disclosure portal to generate and support market values within the county assessor's ~~for the State Tax Commission's~~ jurisdiction and to provide support in response to a property valuation appeal.

(ii) ~~(A)~~ The county assessor may use purchase price information from specific transferred properties as examples in property valuation appeals before a county board of equalization hearing officer, the county board of equalization, the State Tax Commission, or a state court.

~~(B) The State Tax Commission may use purchase price information from specific transferred properties as examples in property valuation appeals before a state court.~~

~~(2)~~3 (a) The state or a political subdivision may not use the purchase price of a transaction as a basis for imposing a tax or fee on the transfer of real property.

(b) For purposes of this ~~section~~ Subsection (3), a tax or fee on the transfer of real property does not include an income tax, an inheritance tax, or a recording fee.

Section ~~(3)~~5. Section **59-1-404** is amended to read:

59-1-404. Definitions -- Confidentiality of commercial information obtained from a property taxpayer or derived from the commercial information -- Confidentiality of purchase price -- Rulemaking authority -- Exceptions -- Written explanation -- Signature requirements -- Retention of signed explanation by employer -- Penalty.

(1) As used in this section:

(a) "Appraiser" means an individual who holds an appraiser's certificate or license issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act and includes an individual associated with an appraiser who assists the appraiser in preparing an appraisal.

(b) "Appraisal" is as defined in Section 61-2g-102.

(c) (i) "Commercial information" means:

(A) information of a commercial nature obtained from a property taxpayer regarding

SB0030S02 compared with SB0030S01

the property taxpayer's property; or

(B) information derived from the information described in this Subsection (1)(c)(i).

(ii) (A) "Commercial information" does not include information regarding a property taxpayer's property if the information is intended for public use.

(B) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for purposes of Subsection (1)(c)(ii)(A), the commission may by rule prescribe the circumstances under which information is intended for public use.

(d) "Consultation service" is as defined in Section 61-2g-102.

(e) "Locally assessed property" means property that is assessed by a county assessor in accordance with Chapter 2, Part 3, County Assessment.

~~{ (f) "Purchase price" means the amount reported in a declaration required by Subsection 57-3-110(3). }~~

{ ~~{(f)}{g)}~~ "Property taxpayer" means a person that:

(i) is a property owner; or

(ii) has in effect a contract with a property owner to:

(A) make filings on behalf of the property owner;

(B) process appeals on behalf of the property owner; or

(C) pay a tax under Chapter 2, Property Tax Act, on the property owner's property.

~~{(g)}{h)}~~ "Property taxpayer's property" means property with respect to which a property taxpayer:

(i) owns the property;

(ii) makes filings relating to the property;

(iii) processes appeals relating to the property; or

(iv) pays a tax under Chapter 2, Property Tax Act, on the property.

~~{(h)}{i)}~~ "Protected commercial information" means commercial information that:

(i) identifies a specific property taxpayer; or

(ii) would reasonably lead to the identity of a specific property taxpayer.

~~(i) "Purchase price" means the amount for which real property is transferred as reported through a database agreement in accordance with Section 17-17-1, a declaration described in Subsection 57-3-110(3), or a disclosure portal described in Section 59-2-1607.~~

(2) An individual listed under Subsection 59-1-403(2)(a) may not disclose commercial

SB0030S02 compared with SB0030S01

information or purchase price:

(a) obtained in the course of performing any duty that the individual listed under Subsection 59-1-403(2)(a) performs under Chapter 2, Property Tax Act; or

(b) relating to an action or proceeding:

(i) with respect to a tax imposed on property in accordance with Chapter 2, Property Tax Act; and

(ii) that is filed in accordance with:

(A) this chapter;

(B) Chapter 2, Property Tax Act; or

(C) this chapter and Chapter 2, Property Tax Act.

(3) (a) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual listed under Subsection 59-1-403(2)(a) may disclose the following information:

(i) the assessed value of property;

(ii) the tax rate imposed on property;

(iii) a legal description of property;

(iv) the physical description or characteristics of property, including a street address or parcel number for the property;

(v) the square footage or acreage of property;

(vi) the square footage of improvements on property;

(vii) the name of a property taxpayer;

(viii) the mailing address of a property taxpayer;

(ix) the amount of a property tax:

(A) assessed on property;

(B) due on property;

(C) collected on property;

(D) abated on property; or

(E) deferred on property;

(x) the amount of the following relating to property taxes due on property:

(A) interest;

(B) costs; or

(C) other charges;

SB0030S02 compared with SB0030S01

- (xi) the tax status of property, including:
 - (A) an exemption;
 - (B) a property classification;
 - (C) a bankruptcy filing; or
 - (D) whether the property is the subject of an action or proceeding under this title;
- (xii) information relating to a tax sale of property; or
- (xiii) information relating to single-family residential property.

(b) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual listed under Subsection 59-1-403(2)(a) shall disclose, upon request, the information described in Subsection 59-2-1007(9).

(c) (i) Subject to Subsection (3)(c)(ii), a person may receive the information described in Subsection (3)(a) or (b) in written format.

(ii) The following may charge a reasonable fee to cover the actual cost of providing the information described in Subsection (3)(a) or (b) in written format:

- (A) the commission;
- (B) a county;
- (C) a city; or
- (D) a town.

(4) (a) Notwithstanding Subsection (2) and except as provided in Subsection (4)(c), an individual listed under Subsection 59-1-403(2)(a) shall disclose commercial information or purchase price:

- (i) in accordance with judicial order;
- (ii) on behalf of the commission in any action or proceeding:

- (A) under this title;
- (B) under another law under which a property taxpayer is required to disclose

commercial information or purchase price; or

- (C) to which the commission is a party;

(iii) on behalf of any party to any action or proceeding under this title if the commercial information or purchase price is directly involved in the action or proceeding; [or]

- (iv) if the requirements of Subsection (4)(b) are met, that is:

- (A) relevant to an action or proceeding:

SB0030S02 compared with SB0030S01

- (I) filed in accordance with this title; and
- (II) involving property; or
- (B) in preparation for an action or proceeding involving property[-]; or
- (v) as required by Section 57-3-110.

(b) Commercial information shall be disclosed in accordance with Subsection

(4)(a)(iv):

(i) if the commercial information is obtained from:

(A) a real estate agent if the real estate agent is not a property taxpayer of the property that is the subject of the action or proceeding;

(B) an appraiser if the appraiser:

(I) is not a property taxpayer of the property that is the subject of the action or proceeding; and

(II) did not receive the commercial information pursuant to Subsection (8);

(C) a property manager if the property manager is not a property taxpayer of the property that is the subject of the action or proceeding; or

(D) a property taxpayer other than a property taxpayer of the property that is the subject of the action or proceeding;

(ii) regardless of whether the commercial information is disclosed in more than one action or proceeding; and

(iii) (A) if a county board of equalization conducts the action or proceeding, the county board of equalization takes action to provide that any commercial information disclosed during the action or proceeding may not be disclosed by any person conducting or participating in the action or proceeding except as specifically allowed by this section;

(B) if the commission conducts the action or proceeding, the commission enters a protective order or, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, makes rules specifying that any commercial information disclosed during the action or proceeding may not be disclosed by any person conducting or participating in the action or proceeding except as specifically allowed by this section; or

(C) if a court of competent jurisdiction conducts the action or proceeding, the court enters a protective order specifying that any commercial information disclosed during the action or proceeding may not be disclosed by any person conducting or participating in the

SB0030S02 compared with SB0030S01

action or proceeding except as specifically allowed by this section.

(c) Notwithstanding Subsection (4)(a), a court may require the production of, and may admit in evidence, commercial information that is specifically pertinent to the action or proceeding.

(5) Notwithstanding Subsection (2), this section does not prohibit:

(a) the following from receiving a copy of any commercial information or purchase price relating to the basis for assessing a tax that is charged to a property taxpayer:

(i) the property taxpayer;

(ii) a duly authorized representative of the property taxpayer;

(iii) a person that has in effect a contract with the property taxpayer to:

(A) make filings on behalf of the property taxpayer;

(B) process appeals on behalf of the property taxpayer; or

(C) pay a tax under Chapter 2, Property Tax Act, on the property taxpayer's property;

(iv) a property taxpayer that purchases property from another property taxpayer; or

(v) a person that the property taxpayer designates in writing as being authorized to receive the commercial information;

(b) the publication of statistics as long as the statistics are classified to prevent the identification of a particular property taxpayer's commercial information or purchase price;

(c) the inspection by the attorney general or other legal representative of the state or a legal representative of a political subdivision of the state of the commercial information or purchase price of a property taxpayer:

(i) that brings action to set aside or review a tax or property valuation based on the commercial information or purchase price;

(ii) against which an action or proceeding is contemplated or has been instituted under this title; or

(iii) against which the state or a political subdivision of the state has an unsatisfied money judgment; or

(d) the commission from disclosing commercial information to the extent necessary to comply with the requirements of Subsection 59-12-205(5).

(6) Notwithstanding Subsection (2), in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule establish standards authorizing

SB0030S02 compared with SB0030S01

an individual listed under Subsection 59-1-403(2)(a) to disclose commercial information or purchase price:

(a) (i) in a published decision; or

(ii) in carrying out official duties; and

(b) if that individual listed under Subsection 59-1-403(2)(a) consults with the property taxpayer that provided the commercial information or the property taxpayer that owns the property for which the purchase price is disclosed.

(7) Notwithstanding Subsection (2):

(a) an individual listed under Subsection 59-1-403(2)(a) may share commercial information with the following:

(i) another individual listed in Subsection 59-1-403(2)(a)(i) or (ii); or

(ii) a representative, agent, clerk, or other officer or employee of a county as required to fulfill an obligation created by Chapter 2, Property Tax Act;

(b) an individual listed under Subsection 59-1-403(2)(a) may perform the following to fulfill an obligation created by Chapter 2, Property Tax Act:

(i) publish notice;

(ii) provide notice; or

(iii) file a lien; or

(c) the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, share commercial information gathered from returns and other written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of this state, if these political subdivisions or the federal government grant substantially similar privileges to this state.

(8) Notwithstanding Subsection (2):

(a) subject to the limitations in this section, an individual described in Subsection 59-1-403(2)(a) may share the following commercial information with an appraiser:

(i) the sales price of locally assessed property and the related financing terms;

(ii) capitalization rates and related rates and ratios related to the valuation of locally assessed property; and

(iii) income and expense information related to the valuation of locally assessed property; and

SB0030S02 compared with SB0030S01

(b) except as provided in Subsection (4), an appraiser who receives commercial information:

(i) may disclose the commercial information:

(A) to an individual described in Subsection 59-1-403(2)(a);

(B) to an appraiser;

(C) in an appraisal if protected commercial information is removed to protect its confidential nature; or

(D) in performing a consultation service if protected commercial information is not disclosed; and

(ii) may not use the commercial information:

(A) for a purpose other than to prepare an appraisal or perform a consultation service;

or

(B) for a purpose intended to be, or which could reasonably be foreseen to be, anti-competitive to a property taxpayer.

(9) Notwithstanding Subsection (2), an individual described in Subsection 59-1-403(2)(a) may share the purchase price with an institution of higher education listed in Subsection 53B-1-102(1)(a) for research purposes.

[(9)] (10) (a) The commission shall:

(i) prepare a written explanation of this section; and

(ii) make the written explanation described in Subsection [(9)(a)(i)] (10)(a)(i) available to the public.

(b) An employer of a person described in Subsection 59-1-403(2)(a) shall:

(i) provide the written explanation described in Subsection [(9)(a)(i)] (10)(a)(i) to each person described in Subsection 59-1-403(2)(a) who is reasonably likely to receive commercial information;

(ii) require each person who receives a written explanation in accordance with Subsection [(9)(b)(i)] (10)(b)(i) to:

(A) read the written explanation; and

(B) sign the written explanation; and

(iii) retain each written explanation that is signed in accordance with Subsection [(9)(b)(ii)] (10)(b)(ii) for a time period:

SB0030S02 compared with SB0030S01

(A) beginning on the day on which a person signs the written explanation in accordance with Subsection ~~[(9)(b)(ii)]~~ [(10)(b)(ii)]; and

(B) ending six years after the day on which the employment of the person described in Subsection ~~[(9)(b)(iii)(A)]~~ [(10)(b)(iii)(A)] by the employer terminates.

(c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall by rule define "employer."

~~[(10)]~~ [(11)] (a) An individual described in Subsection (1)(a) or 59-1-403(2)(a), or an individual that violates a protective order or similar limitation entered pursuant to Subsection (4)(b)(iii), is guilty of a class A misdemeanor if that person:

(i) intentionally discloses commercial information in violation of this section; and

(ii) knows that the disclosure described in Subsection ~~[(10)(a)(i)]~~ [(11)(a)(i)] is prohibited by this section.

(b) If the individual described in Subsection ~~[(10)(a)]~~ [(11)(a)] is an officer or employee of the state or a county and is convicted of violating this section, the individual shall be dismissed from office and be disqualified from holding public office in this state for a period of five years thereafter.

(c) If the individual described in Subsection ~~[(10)(a)]~~ [(11)(a)] is an appraiser, the appraiser shall forfeit any certification or license received under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, for a period of five years.

(d) If the individual described in Subsection ~~[(10)(a)]~~ [(11)(a)] is an individual associated with an appraiser who assists the appraiser in preparing appraisals, the individual shall be prohibited from becoming licensed or certified under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, for a period of five years.

~~[(11)]~~ [(12)] Notwithstanding Subsection ~~[(10)]~~ [(11)], for a disclosure of information to the Office of the Legislative Auditor General in accordance with Title 36, Chapter 12, Legislative Organization:

(a) an individual does not violate a protective order or similar limitation entered in accordance with Subsection (4)(b)(iii); and

(b) an individual described in Subsection (1)(a) or 59-1-403(2)(a):

(i) is not guilty of a class A misdemeanor; and

(ii) is not subject to the penalties described in Subsections ~~[(10)(b)]~~ [(11)(b)] through

SB0030S02 compared with SB0030S01

(d).

Section ~~{4}6~~. Section 59-2-109 is ~~{amended}~~ repealed and reenacted to read:

59-2-109. ~~{Burden}~~ Burden of proof ~~{-- General rule:~~

~~— [(1) As used in this section:]~~

~~— [(a) "Final assessed value" means:]~~

~~— [(i) for real property for which the taxpayer appealed];~~

(1) For an appeal to the commission involving the valuation or equalization ~~{to the county board of equalization in accordance with Section 59-2-1004, the value given to the real property by the county board of equalization, including a value based on a stipulation of the parties.}~~

~~— [(ii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:]~~

~~— [(A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or]~~

~~— [(B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or]~~

~~— [(iii) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.]~~

~~— [(b) "Inflation adjusted value" means the same as that term is defined in Section 59-2-1004.]~~

~~— [(c) "Qualified real property" means real property:]~~

~~— [(i) that is assessed by a county assessor in accordance with Part 3, County Assessment;]~~

~~— [(ii) for which:]~~

~~— [(A) the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county board of equalization in accordance with Section 59-2-1004 or the commission in accordance with Section 59-2-1006;]~~

~~— [(B) the appeal described in Subsection (1)(c)(ii)(A) resulted in a final assessed value that was lower than the assessed value; and]~~

SB0030S02 compared with SB0030S01

~~—— [(C) the assessed value for the current taxable year is higher than the inflation adjusted value; and]~~

~~—— [(iii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.]~~

~~—— [(d) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:]~~

~~—— [(i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;]~~

~~—— [(ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or]~~

~~—— [(iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.]~~

~~—— [(2) For]~~

~~—— (1) Except as provided in Section 59-2-109.1 or 59-2-109.2, for an appeal involving the valuation } of real property {to the county board} assessed under Part 2, Assessment of {equalization or the commission} Property, the party carrying the burden of proof shall demonstrate:~~

~~(a) substantial error in ~~{[:]}~~ the original assessed value; and~~

~~{[(i) for an appeal not involving qualified real property:]}~~

~~—— [(A) if Subsection (3) does not apply and the appeal is to the county board of equalization, the original assessed value;]~~

~~—— [(B) if Subsection (3) does not apply and the appeal is to the commission, the value given to the property by the county board of equalization; or]~~

~~—— [(C) if Subsection (3) applies, the original assessed value; or]~~

~~—— [(ii) for an appeal involving qualified real property, the inflation adjusted value; and]~~

~~—— } (b) a sound evidentiary basis ~~{upon which}~~ to support the value the party requests.~~

~~(2) (a) For an appeal to the county board of equalization or the commission ~~{could}~~ adopt a different valuation.~~

SB0030S02 compared with SB0030S01

~~— [3] (a) The party described in Subsection (3)(b)~~

~~— (2) (a) Except as provided in Section 59-2-109.1 or 59-2-109.2, the party that shall carry the burden of proof before a county board of equalization or the commission, in an action appealing the value of property is:~~

~~— [(i) that is not qualified real property; and]~~

~~— [(ii) for which a county assessor, a county board of equalization, or the commission asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year.]~~

~~— [(b) For purposes of Subsection (3)(a), the following have the burden of proof:]~~

~~— (i) for } involving the valuation or equalization of real property assessed under Part 3, County Assessment {:~~

~~— (A) the county assessor, if the county assessor is a party to the appeal that asserts that the fair market value of the assessed property is greater than } the party carrying the burden of proof shall demonstrate:~~

~~(i) except as provided in Subsection (2)(b), substantial error in:~~

~~(A) the original assessed value {for that calendar year; or~~

~~— (B) } in an appeal to the county board of equalization {, if } ; or~~

~~(B) the value set by the county board of equalization {is a party to the } in an appeal {that asserts that the fair market value of the assessed property is greater than } to the commission; and~~

~~(ii) a sound evidentiary basis to support the value the party requests.~~

~~(b) The party carrying the burden of proof does not have to show substantial error as required by Subsection (2)(a)(i) if the party is requesting:~~

~~(i) the original assessed value {for that calendar year; or~~

~~— (ii) for } in an appeal to the county board of equalization; or~~

~~(ii) the value set by the county board of equalization in an appeal to the commission.~~

~~(3) For property assessed under Part 2, Assessment of Property, the commission has the burden of proof, if the commission is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year. {~~

~~— [(c)] (b) For purposes of this Subsection [(3)] (2) only, if a county assessor, county board of equalization, or the commission asserts that the fair market value of the assessed~~

SB0030S02 compared with SB0030S01

~~property is greater than the original assessed value for that calendar year:~~

~~—— (i) the original assessed value shall lose the presumption of correctness;~~

~~—— (ii) a preponderance of the evidence [shall suffice] suffices to sustain the burden for all parties; and~~

~~—— (iii) the county board of equalization or the commission [shall be] is free to consider all evidence allowed by law in determining fair market value, including the original assessed value.~~

~~—— [(4) (a) The party described in Subsection (4)(b)]~~

(4) For property assessed under Part 3, County Assessment, the following shall carry the burden of proof before a county board of equalization or the commission ~~in an action appealing the value of qualified real property if at least one party presents evidence of or otherwise asserts a value other than inflation adjusted value.~~

~~—— [(b) For purposes of Subsection (4)(a):]~~

~~—— [(i):~~

(a) the county assessor or the county board of equalization that is a party to the appeal has the burden of proof ~~if~~ to support the value the county assessor or the county board of equalization ~~if presents evidence of or otherwise asserts a value that is greater than the inflation adjusted value; or~~

~~—— [(ii) requests; or~~

(b) the taxpayer that is a party to the appeal has the burden of proof ~~if the taxpayer presents evidence of or otherwise asserts a value that is less than the inflation adjusted value.~~

~~—— [(c) The burdens of proof described in Subsection (4)(b) apply before a county board of equalization or the commission even if the previous year's valuation is:]~~

~~—— [(i) pending an appeal requested in accordance with Section 59-2-1006 or judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review; or]~~

~~—— [(ii) overturned by the commission as a result of an appeal requested in accordance with Section 59-2-1006 or by a court of competent jurisdiction as a result of judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review.]~~

~~—— Section 5. Section ~~59-2-109.1~~ is enacted to read:~~

SB0030S02 compared with SB0030S01

~~59-2-109.1. Burden of proof -- Assessment of value after appeal.~~

~~(1) As used in this section:~~

~~(a) "Final assessed value" means:~~

~~(i) for real property for which the taxpayer appealed the valuation or equalization to the county board of equalization in accordance with Section 59-2-1004, the value given to the real property by the county board of equalization, including a value based on a stipulation of the parties;~~

~~(ii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:~~

~~(A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or~~

~~(B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or~~

~~(iii) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.~~

~~(b) "Inflation adjusted value" means the same as that term is defined in Section 59-2-1004.~~

~~(c) "Median property value change" means the midpoint of the property value changes for all real property that is:~~

~~(i) of the same class of real property as the property that is the subject of the appeal;~~

~~and~~

~~(ii) located within the same county and within the same market area as the property that is the subject of the appeal.~~

~~(d) "Qualified real property" means real property:~~

~~(i) that is assessed by a county assessor in accordance with Part 3, County Assessment;~~

~~(ii) for which:~~

~~(A) the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county board of equalization in accordance with Section 59-2-1004 or the commission in accordance with Section 59-2-1006;~~

SB0030S02 compared with SB0030S01

~~—— (B) the appeal described in Subsection (1)(c)(ii)(A) resulted in a final assessed value that was lower than the assessed value; and~~

~~—— (C) the assessed value for the current taxable year is higher than the inflation adjusted value; and~~

~~—— (iii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.~~

~~—— (c) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:~~

~~—— (i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;~~

~~—— (ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or~~

~~—— (iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.~~

~~—— (2) For an appeal involving the valuation of qualified real property to the county board of equalization or the commission, the party carrying the burden of proof shall demonstrate:~~

~~—— (a) substantial error in the inflation adjusted value; and~~

~~—— (b) a sound evidentiary basis upon which the county board of equalization or the commission could adopt a different valuation.~~

~~—— (3) (a) The party described in Subsection (3)(b) shall carry the burden of proof before a county board of equalization or the commission in an action appealing the value of qualified real property if at least one party presents evidence of or otherwise asserts a value other than inflation adjusted value.~~

~~—— (b) For purposes of Subsection (3)(a):~~

~~—— (i) the county assessor or the county board of equalization that is a party to the appeal has the burden of proof if the county assessor or county board of equalization presents evidence of or otherwise asserts a value that is greater than the inflation adjusted value; or~~

~~—— (ii) the taxpayer that is a party to the appeal has the burden of proof if the taxpayer~~

SB0030S02 compared with SB0030S01

~~presents evidence of or otherwise asserts a value that is less than the inflation adjusted value.~~

~~—— (c) The burdens of proof described in Subsection (3)(b) apply before a county board of equalization or the commission even if the previous year's valuation is:~~

~~—— (i) pending an appeal requested in accordance with Section 59-2-1006 or judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review; or~~

~~—— (ii) overturned by the commission as a result of an appeal requested in accordance with Section 59-2-1006 or by a court with jurisdiction as a result of judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review.~~

~~—— Section 6. Section 59-2-109.2 is enacted to read:~~

~~—— **59-2-109.2. Burden of proof -- Appeal of assessment of 30% or more above median to board of equalization.**~~

~~—— (1) As used in this section:~~

~~—— (a) "Inflation adjusted value" means the same as that term is defined in Section 59-2-1004.~~

~~—— (b) "Median property value change" means the midpoint of the property value changes for all real property that is:~~

~~—— (i) of the same class of property of the property that is the subject of the appeal; and~~

~~—— (ii) located within the same county and within the same market area as the property that is the subject of the appeal.~~

~~—— (c) "Over-median residential property means" real property:~~

~~—— (i) that is assessed by a county assessor in accordance with Part 3, County Assessment;~~

~~—— (ii) for which the assessed value for the current taxable year is 30% or more than the inflation adjusted value; and~~

~~—— (iii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.~~

~~—— (d) "Property value change" means the same as that term is defined in Section 59-2-1004.~~

~~—— (e) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:~~

SB0030S02 compared with SB0030S01

~~—— (i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;~~

~~—— (ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or~~

~~—— (iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.~~

~~—— (2) For an appeal involving the valuation of over-median property to the county board of equalization, the party carrying the burden of proof shall demonstrate:~~

~~—— (a) substantial error in the inflation adjusted value; and~~

~~—— (b) a sound evidentiary basis upon which the county board of equalization could adopt a different valuation.~~

~~—— (3) (a) The party described in Subsection (3)(b) shall carry the burden of proof before a county board of equalization in an action appealing the value of over-median property if at least one party presents evidence of or otherwise asserts a value other than inflation adjusted value.~~

~~—— (b) For purposes of Subsection (3)(a):~~

~~—— (i) the county assessor that is a party to the appeal has the burden of proof if the county assessor or county board of equalization presents evidence of or otherwise asserts a value that is greater than the inflation adjusted value; or~~

~~—— (ii) the taxpayer that is a party to the appeal has the burden of proof if the taxpayer presents evidence of or otherwise asserts a value that is less than the inflation adjusted value.~~

~~—— (c) The burdens of proof described in Subsection (3)(b) apply before a county board of equalization even if the previous year's valuation is:~~

~~—— (i) pending an appeal requested in accordance with Section 59-2-1006 or judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review; or~~

~~—— (ii) overturned by the commission as a result of an appeal requested in accordance with Section 59-2-1006 or by a court with jurisdiction as a result of judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review.~~

~~—— Section 7. Section 59-2-301.10 is enacted to read:~~

SB0030S02 compared with SB0030S01

~~59-2-301.10. Definition -- Assessment of commercial property subject to long-term lease.~~

~~(1) "Long-term lease" means a lease that has a duration of ten years or more.~~

~~(2) (a) A county assessor shall use an income approach to value commercial property subject to a long-term lease within the county if the county assessor finds that the income approach is a valid indicator of fair market value for the commercial property in the county.~~

~~(b) A county assessor that chooses to value a commercial property subject to a long-term lease in accordance with this section shall use the same valuation method for all commercial properties subject to a long-term lease within the county.~~

~~Section 8} to support the value the taxpayer requests.~~

~~(5) A preponderance of the evidence suffices to sustain the burden for all parties.~~

~~Section 7. Section 59-2-306 is amended to read:~~

59-2-306. Statements by taxpayers -- Power of assessors respecting statements -- Reporting information to other counties, taxpayer.

(1) (a) Except as provided in Subsection (1)(c), the county assessor may request a signed statement from any person setting forth all the real and personal property assessable by the assessor that the person owns, possesses, manages, or has under the person's control at 12 noon on January 1.

(b) A request under Subsection (1)(a) shall include a notice of the procedure under Section 59-2-1005 for appealing the value of the personal property.

(c) A telecommunications service provider shall file a signed statement setting forth the telecommunications service provider's[~~:(i) () real property in accordance with this section; and (ii)~~] personal property in accordance with Section 59-2-306.5.

(d) A telecommunications service provider shall claim an exemption for personal property in accordance with Section 59-2-1115.

(2) (a) Except as provided in Subsection (2)(b) or (c), a person shall file a signed statement described in Subsection (1) on or before May 15 of the year the county assessor requests the statement described in Subsection (1).

(b) For a county of the first class, a person shall file the signed statement described in Subsection (1) on or before the later of:

(i) 60 days after the day on which the county assessor requests the statement; or

SB0030S02 compared with SB0030S01

(ii) May 15 of the year the county assessor requests the statement described in Subsection (1) if, by resolution, the county legislative body of that county adopts the deadline described in Subsection (2)(a).

(c) If a county assessor requests a signed statement described in Subsection (1) on or after March 16, the person shall file the signed statement within 60 days after the day on which the county assessor requests the signed statement.

(3) The signed statement shall include the following:

(a) all property belonging to, claimed by, or in the possession, control, or management of the person, any firm of which the person is a member, or any corporation of which the person is president, secretary, cashier, or managing agent;

(b) the county in which the property is located or in which the property is taxable; and, if taxable in the county in which the signed statement was made, also the city, town, school district, road district, or other taxing district in which the property is located or taxable;

(c) all lands in parcels or subdivisions not exceeding 640 acres each, the sections and fractional sections of all tracts of land containing more than 640 acres that have been sectionized by the United States government, and the improvements on those lands; and

(d) for a person who owns taxable tangible personal property as defined in Section 59-2-1115, the person's NAICS code, as classified under the current North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget.

(4) Every county assessor may subpoena and examine any person in any county in relation to any signed statement but may not require that person to appear in any county other than the county in which the subpoena is served.

(5) (a) Except as provided in Subsection (5)(b), if the signed statement discloses property in any other county, the county assessor shall file the signed statement and send a copy to the county assessor of each county in which the property is located.

(b) If the signed statement discloses personal property of a telecommunications service provider, the county assessor shall notify the telecommunications service provider of the requirement to file a signed statement in accordance with Section 59-2-306.5.

Section ~~59-2-306.5~~8. Section **59-2-306.5** is amended to read:

59-2-306.5. Valuation of personal property of telecommunications service

SB0030S02 compared with SB0030S01

provider -- Reporting information to counties -- Appeal.

(1) As used in this section, "Multicounty Appraisal Trust" means the same as that term is defined in Section 59-2-1601.

(2) A telecommunications service provider shall provide to the Multicounty Appraisal Trust a signed statement setting forth all of the personal property that the telecommunications service provider owns, possesses, manages, or has under the telecommunications service provider's control in the state.

(3) The signed statement [~~shall~~]:

(a) may be requested by the Multicounty Appraisal Trust:

(i) each year; and

(ii) if requested, on or before January 31;

[~~(a)~~] (b) shall itemize each item of personal property that the telecommunications service provider owns, possesses, manages, or has under the telecommunications service provider's control:

(i) by county and by tax area; and

(ii) for the tax year that began on January 1; and

[~~(b)~~] (c) shall ~~(f)~~ be submitted:

(i) annually on or before [~~May 15~~] March 31; and

(ii) electronically in a form approved by the commission.

(4) (a) [~~The~~] Except where an estimate is made in accordance with Subsection 59-2-307(3)(b)(i)(C), the Multicounty Appraisal Trust shall value each item of personal property of a telecommunications service provider according to the personal property valuation guides and schedules established by the commission.

(b) (i) Between March 31 and May 31 of each year:

(A) the Multicounty Appraisal Trust may communicate with a ~~telecommunication~~ telecommunications service provider to address any inconsistency or error in the filed signed statement; and

(B) ~~The~~ the telecommunications service provider may file an amended signed statement with the Multicounty Appraisal Trust regarding the items agreed to by the Multicounty Appraisal Trust and the telecommunications service provider.

(ii) The communication described in this Subsection (4)(b) is in addition to the audit

SB0030S02 compared with SB0030S01

authority provided by this chapter.

(c) On or before May 31 of each year, the Multicounty Appraisal Trust shall:

(i) forward to each county information about the total value of personal property of each telecommunications service provider within the county, by tax area, including a listing of personal property that is exempt; and

(ii) issue a tax notice to each telecommunications service provider listing the tax due to each county, by tax area.

(d) On or before June 30 of each year, a telecommunications service provider shall pay to the county the tax due on the tax notice.

~~[(b)]~~ (e) A telecommunications service provider may appeal the valuation of personal property ~~[in accordance with Section 59-2-1005]~~ to the county on or before the later of:

(i) July 30 of the year the Multicounty Appraisal Trust requests a statement described in Subsection (3)(a); or

(ii) 60 days after mailing of a tax notice.

(5) The Multicounty Appraisal Trust shall forward to each county information about the total value of personal property of each telecommunications service provider within the county.

(6) If a signed statement filed in accordance with this section discloses real property, the Multicounty Appraisal Trust shall send a copy of the signed statement to the county in which the property is located.

Section ~~10~~⁹. Section 59-2-1004 is amended to read:

59-2-1004. Appeal to county board of equalization -- Real property -- Time period for appeal -- Public hearing requirements -- Decision of board -- Extensions approved by commission -- Appeal to commission.

(1) As used in this section:

(a) "Final assessed value" means:

(i) for real property for which the taxpayer appealed the valuation or equalization to the county board of equalization in accordance with this section, the value given to the real property by the county board of equalization, including a value based on a stipulation of the parties;

(ii) for real property for which the taxpayer or a county assessor appealed the valuation

SB0030S02 compared with SB0030S01

or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:

(A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or

(B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or

(iii) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.

(b) "Inflation adjusted value" means the value of the real property that is the subject of the appeal as calculated by changing the final assessed value for the previous taxable year for the real property by the median property value change.

(c) "Median property value change" means the midpoint of the property value changes for all real property that is:

(i) of the same class of real property as the ~~{ }~~qualified real ~~{ }~~ property ~~{ that is the subject of the appeal }~~; and

(ii) located within the same county and within the same market area as the ~~{ }~~qualified real ~~{ }~~ property ~~that is the subject of the appeal.~~

~~—— (d) "Over-median residential property means" real property:~~

~~—— (i) that is assessed by a county assessor in accordance with Part 3, County Assessment;~~

~~—— (ii) for which the assessed value for the current taxable year is 30% or more than the inflation adjusted value; and~~

~~—— (iii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.~~

~~—— ~~{(d)}~~ ~~{(e)}~~ property.~~

(d) "Property value change" means the percentage change in the fair market value of real property on or after January 1 of the previous year and before January 1 of the current year.

~~{ }~~(e) ~~{ }~~(f) "Qualified real property" means real property:

(i) for which:

(A) the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county board of equalization in accordance with this section or the

SB0030S02 compared with SB0030S01

commission in accordance with Section 59-2-1006;

(B) the appeal described in Subsection (1)(e)(i)(A), resulted in a final assessed value that was lower than the assessed value; and

(C) the assessed value for the current taxable year is higher than the inflation adjusted value; and

(ii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.

~~(f)~~ ~~(g)~~ "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:

(i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;

(ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or

(iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.

(2) (a) A taxpayer dissatisfied with the valuation or the equalization of the taxpayer's real property may make an application to appeal by:

(i) filing the application with the county board of equalization within the time period described in Subsection (3); or

(ii) making an application by telephone or other electronic means within the time period described in Subsection (3) if the county legislative body passes a resolution under Subsection (9) authorizing a taxpayer to make an application by telephone or other electronic means.

(b) (i) The county board of equalization shall make a rule describing the contents of the application.

(ii) In addition to any information the county board of equalization requires, the application shall include information about:

(A) the burden of proof in an appeal involving qualified real property ~~or over median~~

SB0030S02 compared with SB0030S01

property}; and

(B) the process for the taxpayer to learn the inflation adjusted value of the qualified real property ~~{ or over median property }~~.

(c) (i) (A) The county assessor shall notify the county board of equalization of a qualified real property's ~~{ or over median property's }~~ inflation adjusted value within 15 business days after the date on which the county assessor receives notice that a taxpayer filed an appeal with the county board of equalization.

(B) The county assessor shall notify the commission of a qualified real property's ~~{ or over median property's }~~ inflation adjusted value within 15 business days after the date on which the county assessor receives notice that a person dissatisfied with the decision of a county board of equalization files an appeal with the commission.

(ii) (A) A person may not appeal a county assessor's calculation of inflation adjusted value but may appeal the fair market value of a qualified real property ~~{ or over median property }~~.

(B) A person may appeal a determination of whether, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, real property had a qualifying change.

(3) (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's real property on or before the later of:

(i) September 15 of the current calendar year; or

(ii) the last day of a 45-day period beginning on the day on which the county auditor provides the notice under Section 59-2-919.1.

(b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules providing for circumstances under which the county board of equalization is required to accept an application to appeal that is filed after the time period prescribed in Subsection (3)(a).

(4) (a) ~~Except as provided in Subsection (4)(b), the~~ The taxpayer shall include in the application under Subsection (2)(a):

(i) the taxpayer's estimate of the fair market value of the property and any evidence that may indicate that the assessed valuation of the taxpayer's property is improperly equalized with

SB0030S02 compared with SB0030S01

income approach is not a valid indicator of fair market value.

(6) (a) Except as provided in Subsection (6)(c), at least five days before the day on which the county board of equalization holds a public hearing on an appeal:

(i) the county assessor shall provide the taxpayer any evidence the county assessor relies upon in support of the county assessor's valuation; and

(ii) the taxpayer shall provide the county assessor any evidence not previously provided to the county assessor that the taxpayer relies upon in support of the taxpayer's appeal.

(b) (i) The deadline described in Subsection (6)(a) does not apply to evidence that is commercial information as defined in Section 59-1-404, if:

(A) for the purpose of complying with Section 59-1-404, the county assessor requires that the taxpayer execute a nondisclosure agreement before the county assessor discloses the evidence; and

(B) the taxpayer fails to execute the nondisclosure agreement before the deadline described in Subsection (6)(a).

(ii) The county assessor shall disclose evidence described in Subsection (6)(b)(i) as soon as practicable after the county assessor receives the executed nondisclosure agreement.

(iii) The county assessor shall provide the taxpayer a copy of the nondisclosure agreement with reasonable time for the taxpayer to review and execute the agreement before the deadline described in Subsection (6)(a) expires.

(c) If at the public hearing, a party presents evidence not previously provided to the other party, the county board of equalization shall allow the other party to respond to the evidence in writing within 10 days after the day on which the public hearing occurs.

(d) (i) A county board of equalization may adopt rules governing the deadlines described in this Subsection (6), if the rules are no less stringent than the provisions of this Subsection (6).

(ii) A county board of equalization's rule that complies with Subsection (6)(d)(i) controls over the provisions of this subsection.

(7) (a) The county board of equalization shall meet and hold public hearings as described in Section 59-2-1001.

(b) (i) For purposes of this Subsection (7)(b), "significant adjustment" means a proposed adjustment to the valuation of real property that:

SB0030S02 compared with SB0030S01

(A) is to be made by a county board of equalization; and

(B) would result in a valuation that differs from the original assessed value by at least 20% and \$1,000,000.

(ii) When a county board of equalization is going to consider a significant adjustment, the county board of equalization shall:

(A) list the significant adjustment as a separate item on the agenda of the public hearing at which the county board of equalization is going to consider the significant adjustment; and

(B) for purposes of the agenda described in Subsection (7)(b)(ii)(A), provide a description of the property for which the county board of equalization is considering a significant adjustment.

(c) The county board of equalization shall make a decision on each appeal filed in accordance with this section within 60 days after the day on which the taxpayer makes an application.

(d) The commission may approve the extension of a time period provided for in Subsection (7)(c) for a county board of equalization to make a decision on an appeal.

(e) Unless the commission approves the extension of a time period under Subsection (7)(d), if a county board of equalization fails to make a decision on an appeal within the time period described in Subsection (7)(c), the county legislative body shall:

(i) list the appeal, by property owner and parcel number, on the agenda for the next meeting the county legislative body holds after the expiration of the time period described in Subsection (7)(c); and

(ii) hear the appeal at the meeting described in Subsection (7)(e)(i).

(f) The decision of the county board of equalization shall contain:

(i) a determination of the valuation of the property based on fair market value; and

(ii) a conclusion that the fair market value is properly equalized with the assessed value of comparable properties.

(g) If no evidence is presented before the county board of equalization, the county board of equalization shall presume that the equalization issue has been met.

(h) (i) If the fair market value of the property that is the subject of the appeal deviates plus or minus 5% from the assessed value of comparable properties, the county board of

SB0030S02 compared with SB0030S01

equalization shall adjust the valuation of the appealed property to reflect a value equalized with the assessed value of comparable properties.

(ii) Subject to Sections 59-2-301.1, 59-2-301.2, 59-2-301.3, and 59-2-301.4, equalized value established under Subsection (7)(h)(i) shall be the assessed value for property tax purposes until the county assessor is able to evaluate and equalize the assessed value of all comparable properties to bring all comparable properties into conformity with full fair market value.

(8) If any taxpayer is dissatisfied with the decision of the county board of equalization, the taxpayer may file an appeal with the commission as described in Section 59-2-1006.

(9) A county legislative body may pass a resolution authorizing taxpayers owing taxes on property assessed by that county to file property tax appeals applications under this section by telephone or other electronic means.

Section ~~59-2-1005~~10. Section **59-2-1005** is amended to read:

59-2-1005. Procedures for appeal of personal property valuation -- Time for appeal -- Hearing -- Decision -- Appeal to commission.

(1) (a) [A] Except as provided in Section 59-2-306.5, a taxpayer owning personal property assessed by a county assessor under Section 59-2-301 may make an appeal relating to the value of the personal property by filing an application with the county legislative body no later than:

(i) the expiration of the time allowed under Section 59-2-306 for filing a signed statement, if the county assessor requests a signed statement under Section 59-2-306 [~~or the expiration of the time allowed under Section 59-2-306.5 if the taxpayer is a telecommunications service provider~~]; or

(ii) 60 days after the mailing of the tax notice, for each other taxpayer.

(b) A county legislative body shall:

(i) after giving reasonable notice, hear an appeal filed under Subsection (1)(a); and

(ii) render a written decision on the appeal within 60 days after receiving the appeal.

(c) If the taxpayer is dissatisfied with a county legislative body decision under Subsection (1)(b), the taxpayer may file an appeal with the commission in accordance with Section 59-2-1006.

(2) A taxpayer owning personal property subject to a fee in lieu of tax or a uniform tax

SB0030S02 compared with SB0030S01

under Article XIII, Section 2 of the Utah Constitution that is based on the value of the property may appeal the basis of the value by filing an appeal with the commission within 30 days after the mailing of the tax notice.

Section ~~{12}~~11. Section 59-2-1606 is amended to read:

59-2-1606. Statewide property tax system funding for counties -- Disbursements to the Multicounty Appraisal Trust -- Use of funds.

(1) The funds deposited into the Multicounty Appraisal Trust in accordance with Section 59-2-1602 shall be used to provide funding for a statewide property tax system that will promote:

- (a) the accurate valuation of property;
- (b) the establishment and maintenance of uniform assessment levels among counties within the state;
- (c) efficient administration of the property tax system, including the costs of assessment, collection, and distribution of property taxes; and
- (d) the uniform filing of a signed statement a county assessor requests under Section 59-2-306, including implementation of a statewide electronic filing system.

(2) The trustee of the Multicounty Appraisal Trust shall:

- (a) determine which projects to fund; and
- (b) oversee the administration of a statewide property tax system.

(3) (a) ~~{(i)}~~ Subject to Subsection (3)(b), the trustee of the Multicounty Appraisal Trust may, in order to promote the objectives described in Subsection (1), use funds deposited into the Multicounty Appraisal Trust to hire one or more professional appraisers to provide property valuation services within a county of the third, fourth, fifth, or sixth class.

(b) A professional appraiser hired to provide property valuation services under this Subsection (3) shall:

(i) hold an appraiser's certificate or license from the Division of Real Estate in accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act; and

(ii) be approved by:

(A) the commission; and

(B) an association representing two or more counties in the state.

SB0030S02 compared with SB0030S01

Section 12. Section 59-2-1607 is enacted to read:

59-2-1607. Multicounty Appraisal Trust electronic disclosure portal.

(1) The Multicounty Appraisal Trust shall develop an electronic disclosure portal to report and collect information required to be provided by Section 57-3-110.

(2) The disclosure platform shall be capable of:

(a) electronically collecting the information required to be provided in the declaration described in Section 57-3-110;

(b) (i) providing the option to claim an exemption from providing the declaration information because the declaration information is provided through an agreement described in Section 17-17-1; and

(ii) accepting the information necessary for a county assessor to verify that an exemption is valid;

(c) accepting a digital signature from the data entrant certifying the information is true;

(d) producing a written submission certificate to the data entrant that contains:

(i) the parcel information; and

(ii) a confirmation that the data entrant successfully submitted the information required by the disclosure platform; and

(e) integrating the information collected into the statewide property tax system.

(3) The Multicounty Appraisal Trust shall notify each county assessor when the disclosure portal is operational.

(4) The Multicounty Appraisal Trust shall notify the Revenue and Taxation Interim Committee no later than May 21, 2025, if the disclosure portal is not able to be operational by July 1, 2025.

Section 13. Section 59-4-101 is amended to read:

59-4-101. Tax basis -- Exceptions -- Assessment and collection -- Designation of person to receive notice.

(1) (a) Except as provided in Subsections (1)(b), (1)(c), and (3), a tax is imposed on the possession or other beneficial use enjoyed by any person of any real or personal property that is exempt for any reason from taxation, if that property is used in connection with a business conducted for profit.

(b) Any interest remaining in the state in state lands after subtracting amounts paid or

SB0030S02 compared with SB0030S01

due in part payment of the purchase price as provided in Subsection 59-2-1103(2)(b)(i) under a contract of sale is subject to taxation under this chapter regardless of whether the property is used in connection with a business conducted for profit.

(c) The tax imposed under Subsection (1)(a) does not apply to property exempt from taxation under Section 59-2-1114.

(2) (a) The tax imposed under this chapter is the same amount that the ad valorem property tax would be if the possessor or user were the owner of the property.

(b) The amount of any payments that are made in lieu of taxes is credited against the tax imposed on the beneficial use of property owned by the federal government.

(3) A tax is not imposed under this chapter on the following:

(a) the use of property that is a concession in, or relative to, the use of a public airport, park, fairground, or similar property that is available as a matter of right to the use of the general public;

(b) the use or possession of property by a religious, educational, or charitable organization;

(c) the use or possession of property if the revenue generated by the possessor or user of the property through its possession or use of the property inures only to the benefit of a religious, educational, or charitable organization and not to the benefit of any other person;

(d) the possession or other beneficial use of public land occupied under the terms of an agricultural lease or permit issued by the United States or this state;

(e) the use or possession of any lease, permit, or easement unless the lease, permit, or easement entitles the lessee or permittee to exclusive possession of the premises to which the lease, permit, or easement relates;

(f) the use or possession of property by a public agency, as defined in Section 11-13-103, to the extent that the ownership interest of the public agency in that property is subject to a fee in lieu of ad valorem property tax under Section 11-13-302; ~~[or]~~

(g) the possession or beneficial use of public property as a tollway by a private entity through a tollway development agreement as defined in Section 72-6-202~~[; or]~~

(h) the use or possession of property primarily for housing or other facility or a related service or amenity that supports the mission and role of a state institution of higher education on land owned by the state institution of higher education.

SB0030S02 compared with SB0030S01

(4) For purposes of Subsection (3)(e):

(a) every lessee, permittee, or other holder of a right to remove or extract the mineral covered by the holder's lease, right permit, or easement, except from brines of the Great Salt Lake, is considered to be in possession of the premises, regardless of whether another party has a similar right to remove or extract another mineral from the same property; and

(b) a lessee, permittee, or holder of an easement still has exclusive possession of the premises if the owner has the right to enter the premises, approve leasehold improvements, or inspect the premises.

(5) A tax imposed under this chapter is assessed to the possessors or users of the property on the same forms, and collected and, subject to Subsection 11-68-402(2), distributed at the same time and in the same manner, as taxes assessed owners, possessors, or other claimants of property that is subject to ad valorem property taxation. The tax is not a lien against the property, and no tax-exempt property may be attached, encumbered, sold, or otherwise affected for the collection of the tax.

(6) (a) (i) Except as provided in Subsection (6)(a)(ii), if a governmental entity is required under this chapter to send information or notice to a person, the governmental entity shall send the information or notice to:

(A) the person required under the applicable provision of this chapter; and

(B) each person designated in accordance with Subsection (6)(b) by the person described in Subsection (6)(a)(i)(A).

(ii) If a governmental entity is required under Section 59-2-919.1 or 59-2-1317 to send information or notice to a person, the governmental entity shall send the information or notice to:

(A) the person required under the applicable section; or

(B) one person designated in accordance with Subsection (6)(b) by the person described in Subsection (6)(a)(ii)(A).

(b) (i) A person to whom a governmental entity is required under this chapter to send information or notice may designate a person to receive the information or notice in accordance with Subsection (6)(a).

(ii) To make a designation described in Subsection (6)(b)(i), the person shall submit a written request to the governmental entity on a form prescribed by the commission.

SB0030S02 compared with SB0030S01

(c) A person who makes a designation described in Subsection (6)(b) may revoke the designation by submitting a written request to the governmental entity on a form prescribed by the commission.

(7) Sections 59-2-301.1 through 59-2-301.7 apply for purposes of assessing a tax under this chapter.

Section ~~{13}~~14. Section **61-2-202** is amended to read:

61-2-202. Powers and duties of the director or division.

(1) On or before October 1 of each year, in conjunction with the department, the director shall report to the governor and the Legislature concerning the division's work for the fiscal year immediately preceding the report.

(2) In conjunction with the executive director, the director shall prepare and submit to the governor and the Legislature a budget for the fiscal year that follows the convening of the Legislature.

(3) The division shall create, for use by closing agents, a written explanation of the information required to be included, as required by Section 57-3-110, on a declaration
~~{described in Section 57-3-110.~~

~~Section 14}~~or to the disclosure portal operated by the Multicounty Appraisal Trust.

Section 15. Section **63G-2-202** is amended to read:

63G-2-202. Access to private, controlled, and protected documents.

(1) Except as provided in Subsection (11)(a), a governmental entity:

(a) shall, upon request, disclose a private record to:

(i) the subject of the record;

(ii) the parent or legal guardian of an unemancipated minor who is the subject of the record;

(iii) the legal guardian of a legally incapacitated individual who is the subject of the record;

(iv) any other individual who:

(A) has a power of attorney from the subject of the record;

(B) submits a notarized release from the subject of the record or the individual's legal representative dated no more than 90 days before the date the request is made; or

(C) if the record is a medical record described in Subsection 63G-2-302(1)(b), is a

SB0030S02 compared with SB0030S01

health care provider, as defined in Section 26B-8-501, if releasing the record or information in the record is consistent with normal professional practice and medical ethics; or

(v) any person to whom the record must be provided pursuant to:

(A) court order as provided in Subsection (7); or

(B) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena

Powers; ~~and~~

(b) may disclose a private record described in Subsections 63G-2-302(1)(j) through (m), without complying with Section 63G-2-206, to another governmental entity for a purpose related to:

(i) voter registration; or

(ii) the administration of an election~~[-]; and~~

(c) may disclose a private record described in Subsection 63G-2-302(1)(z)(~~iv~~ii) to:

(i) the State Tax Commission or a county assessor; or

(ii) a person that is not a governmental entity if:

(A) the person is a party to an appeal or a representative designated by a party to an appeal before a county board of equalization hearing officer, a county board of equalization, the State Tax Commission, or a state court; and

(B) the person executes an agreement before the governmental entity discloses the record that prohibits the person from disclosing the private record described in Subsection 63G-2-302(1)(z)(iv) to any other person.

(2) (a) Upon request, a governmental entity shall disclose a controlled record to:

(i) a physician, physician assistant, psychologist, certified social worker, insurance provider or producer, or a government public health agency upon submission of:

(A) a release from the subject of the record that is dated no more than 90 days prior to the date the request is made; and

(B) a signed acknowledgment of the terms of disclosure of controlled information as provided by Subsection (2)(b); and

(ii) any person to whom the record must be disclosed pursuant to:

(A) a court order as provided in Subsection (7); or

(B) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena

Powers.

SB0030S02 compared with SB0030S01

(b) A person who receives a record from a governmental entity in accordance with Subsection (2)(a)(i) may not disclose controlled information from that record to any person, including the subject of the record.

(3) If there is more than one subject of a private or controlled record, the portion of the record that pertains to another subject shall be segregated from the portion that the requester is entitled to inspect.

(4) Upon request, and except as provided in Subsection (11)(b), a governmental entity shall disclose a protected record to:

(a) the person that submitted the record;

(b) any other individual who:

(i) has a power of attorney from all persons, governmental entities, or political subdivisions whose interests were sought to be protected by the protected classification; or

(ii) submits a notarized release from all persons, governmental entities, or political subdivisions whose interests were sought to be protected by the protected classification or from their legal representatives dated no more than 90 days prior to the date the request is made;

(c) any person to whom the record must be provided pursuant to:

(i) a court order as provided in Subsection (7); or

(ii) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena Powers; or

(d) the owner of a mobile home park, subject to the conditions of Subsection 41-1a-116(5).

(5) Except as provided in Subsection (1)(b), a governmental entity may disclose a private, controlled, or protected record to another governmental entity, political subdivision, state, the United States, or a foreign government only as provided by Section 63G-2-206.

(6) Before releasing a private, controlled, or protected record, the governmental entity shall obtain evidence of the requester's identity.

(7) A governmental entity shall disclose a record pursuant to the terms of a court order signed by a judge from a court of competent jurisdiction, provided that:

(a) the record deals with a matter in controversy over which the court has jurisdiction;

(b) the court has considered the merits of the request for access to the record;

(c) the court has considered and, where appropriate, limited the requester's use and

SB0030S02 compared with SB0030S01

further disclosure of the record in order to protect:

(i) privacy interests in the case of private or controlled records;
(ii) business confidentiality interests in the case of records protected under Subsection 63G-2-305(1), (2), (40)(a)(ii), or (40)(a)(vi); and

(iii) privacy interests or the public interest in the case of other protected records;
(d) to the extent the record is properly classified private, controlled, or protected, the interests favoring access, considering limitations thereon, are greater than or equal to the interests favoring restriction of access; and

(e) where access is restricted by a rule, statute, or regulation referred to in Subsection 63G-2-201(3)(b), the court has authority independent of this chapter to order disclosure.

(8) (a) Except as provided in Subsection (8)(d), a governmental entity may disclose or authorize disclosure of private or controlled records for research purposes if the governmental entity:

(i) determines that the research purpose cannot reasonably be accomplished without use or disclosure of the information to the researcher in individually identifiable form;

(ii) determines that:

(A) the proposed research is bona fide; and

(B) the value of the research is greater than or equal to the infringement upon personal privacy;

(iii) (A) requires the researcher to assure the integrity, confidentiality, and security of the records; and

(B) requires the removal or destruction of the individual identifiers associated with the records as soon as the purpose of the research project has been accomplished;

(iv) prohibits the researcher from:

(A) disclosing the record in individually identifiable form, except as provided in Subsection (8)(b); or

(B) using the record for purposes other than the research approved by the governmental entity; and

(v) secures from the researcher a written statement of the researcher's understanding of and agreement to the conditions of this Subsection (8) and the researcher's understanding that violation of the terms of this Subsection (8) may subject the researcher to criminal prosecution

SB0030S02 compared with SB0030S01

under Section 63G-2-801.

(b) A researcher may disclose a record in individually identifiable form if the record is disclosed for the purpose of auditing or evaluating the research program and no subsequent use or disclosure of the record in individually identifiable form will be made by the auditor or evaluator except as provided by this section.

(c) A governmental entity may require indemnification as a condition of permitting research under this Subsection (8).

(d) A governmental entity may not disclose or authorize disclosure of a private record for research purposes as described in this Subsection (8) if the private record is a record described in Subsection 63G-2-302(1)(w).

(9) (a) Under Subsections 63G-2-201(5)(b) and 63G-2-401(6), a governmental entity may disclose to persons other than those specified in this section records that are:

(i) private under Section 63G-2-302; or

(ii) protected under Section 63G-2-305, subject to Section 63G-2-309 if a claim for business confidentiality has been made under Section 63G-2-309.

(b) Under Subsection 63G-2-403(11)(b), the State Records Committee may require the disclosure to persons other than those specified in this section of records that are:

(i) private under Section 63G-2-302;

(ii) controlled under Section 63G-2-304; or

(iii) protected under Section 63G-2-305, subject to Section 63G-2-309 if a claim for business confidentiality has been made under Section 63G-2-309.

(c) Under Subsection 63G-2-404(7), the court may require the disclosure of records that are private under Section 63G-2-302, controlled under Section 63G-2-304, or protected under Section 63G-2-305 to persons other than those specified in this section.

(10) (a) A private record described in Subsection 63G-2-302(2)(f) may only be disclosed as provided in Subsection (1)(a)(v).

(b) A protected record described in Subsection 63G-2-305(43) may only be disclosed as provided in Subsection (4)(c) or Section 26B-6-212.

(11) (a) A private, protected, or controlled record described in Section 26B-1-506 shall be disclosed as required under:

(i) Subsections 26B-1-506(1)(b), (2), and (4)(c); and

SB0030S02 compared with SB0030S01

(ii) Subsections 26B-1-507(1) and (6).

(b) A record disclosed under Subsection (11)(a) shall retain its character as private, protected, or controlled.

Section 16. Section 63G-2-206 is amended to read:

63G-2-206. Sharing records.

(1) A governmental entity may provide a record that is private, controlled, or protected to another governmental entity, a government-managed corporation, a political subdivision, the federal government, or another state if the requesting entity:

(a) serves as a repository or archives for purposes of historical preservation, administrative maintenance, or destruction;

(b) enforces, litigates, or investigates civil, criminal, or administrative law, and the record is necessary to a proceeding or investigation;

(c) is authorized by state statute to conduct an audit and the record is needed for that purpose;

(d) is one that collects information for presentence, probationary, or parole purposes; or

(e) (i) is:

(A) the Legislature;

(B) a legislative committee;

(C) a member of the Legislature; or

(D) a legislative staff member acting at the request of the Legislature, a legislative committee, or a member of the Legislature; and

(ii) requests the record in relation to the Legislature's duties including:

(A) the preparation or review of a legislative proposal or legislation;

(B) appropriations; or

(C) an investigation or review conducted by the Legislature or a legislative committee.

(2) (a) A governmental entity may provide a private, controlled, or protected record or record series to another governmental entity, a political subdivision, a government-managed corporation, the federal government, or another state if the requesting entity provides written assurance:

(i) that the record or record series is necessary to the performance of the governmental entity's duties and functions;

SB0030S02 compared with SB0030S01

(ii) that the record or record series will be used for a purpose similar to the purpose for which the information in the record or record series was collected or obtained; and

(iii) that the use of the record or record series produces a public benefit that is greater than or equal to the individual privacy right that protects the record or record series.

(b) A governmental entity may provide a private, controlled, or protected record or record series to a contractor or a private provider according to the requirements of Subsection ~~[(6)(b)]~~ [(7)(b)].

(3) (a) A governmental entity shall provide a private, controlled, or protected record to another governmental entity, a political subdivision, a government-managed corporation, the federal government, or another state if the requesting entity:

(i) is entitled by law to inspect the record;

(ii) is required to inspect the record as a condition of participating in a state or federal program or for receiving state or federal funds; or

(iii) is an entity described in Subsection (1)(a), (b), (c), (d), or (e).

(b) Subsection (3)(a)(iii) applies only if the record is a record described in Subsection 63G-2-305(4).

[(4)] A governmental entity may provide a private record described in Subsection 63-2-306(1)(z)(ii) to an institution of higher education listed in Subsection 53B-1-102(1)(a) for research purposes.

~~[(4)]~~ [(5)] Before disclosing a record or record series under this section to another governmental entity, another state, the United States, a foreign government, or to a contractor or private provider, the originating governmental entity shall:

(a) inform the recipient of the record's classification and the accompanying restrictions on access; and

(b) if the recipient is not a governmental entity to which this chapter applies, obtain the recipient's written agreement which may be by mechanical or electronic transmission that it will abide by those restrictions on access unless a statute, federal regulation, or interstate agreement otherwise governs the sharing of the record or record series.

~~[(5)]~~ [(6)] A governmental entity may disclose a record to another state, the United States, or a foreign government for the reasons listed in Subsections (1) and (2) without complying with the procedures of Subsection (2) or ~~[(4)]~~ [(5)] if disclosure is authorized by

SB0030S02 compared with SB0030S01

executive agreement, treaty, federal statute, compact, federal regulation, or state statute.

~~[(6)]~~[(7)] (a) Subject to Subsections ~~[(6)(b)]~~[(7)(b)] and (c), an entity receiving a record under this section is subject to the same restrictions on disclosure of the record as the originating entity.

(b) A contractor or a private provider may receive information under this section only if:

(i) the contractor or private provider's use of the record or record series produces a public benefit that is greater than or equal to the individual privacy right that protects the record or record series;

(ii) the record or record series it requests:

(A) is necessary for the performance of a contract with a governmental entity;

(B) will only be used for the performance of the contract with the governmental entity;

(C) will not be disclosed to any other person; and

(D) will not be used for advertising or solicitation purposes; and

(iii) the contractor or private provider gives written assurance to the governmental entity that is providing the record or record series that it will adhere to the restrictions of this Subsection ~~[(6)(b)]~~[(7)(b)].

(c) The classification of a record already held by a governmental entity and the applicable restrictions on disclosure of that record are not affected by the governmental entity's receipt under this section of a record with a different classification that contains information that is also included in the previously held record.

~~[(7)]~~[(8)] Notwithstanding any other provision of this section, if a more specific court rule or order, state statute, federal statute, or federal regulation prohibits or requires sharing information, that rule, order, statute, or federal regulation controls.

~~[(8)]~~[(9)] (a) The following records may not be shared under this section:

(i) records held by the Division of Oil, Gas, and Mining that pertain to any person and that are gathered under authority of Title 40, Chapter 6, Board and Division of Oil, Gas, and Mining;

(ii) except as provided in Subsection ~~[(8)(b)]~~[(9)(b)], records of publicly funded libraries as described in Subsection 63G-2-302(1)(c); and

(iii) a record described in Section 63G-12-210.

SB0030S02 compared with SB0030S01

(b) A publicly funded library may share a record that is a private record under Subsection 63G-2-302(1)(c) with a law enforcement agency, as defined in Section 53-1-102, if:

(i) the record is a video surveillance recording of the library premises; and

(ii) the law enforcement agency certifies in writing that:

(A) the law enforcement agency believes that the record will provide important information for a pending investigation into criminal or potentially criminal behavior; and

(B) the law enforcement agency's receipt of the record will assist the agency to prevent imminent harm to an individual or imminent and substantial damage to property.

~~(9)~~ (10) Records that may evidence or relate to a violation of law may be disclosed to a government prosecutor, peace officer, or auditor.

Section ~~(15)~~ 17. Section **63G-2-302** is amended to read:

63G-2-302. Private records.

(1) The following records are private:

(a) records concerning an individual's eligibility for unemployment insurance benefits, social services, welfare benefits, or the determination of benefit levels;

(b) records containing data on individuals describing medical history, diagnosis, condition, treatment, evaluation, or similar medical data;

(c) records of publicly funded libraries that when examined alone or with other records identify a patron;

(d) records received by or generated by or for:

(i) the Independent Legislative Ethics Commission, except for:

(A) the commission's summary data report that is required under legislative rule; and

(B) any other document that is classified as public under legislative rule; or

(ii) a Senate or House Ethics Committee in relation to the review of ethics complaints, unless the record is classified as public under legislative rule;

(e) records received by, or generated by or for, the Independent Executive Branch Ethics Commission, except as otherwise expressly provided in Title 63A, Chapter 14, Review of Executive Branch Ethics Complaints;

(f) records received or generated for a Senate confirmation committee concerning character, professional competence, or physical or mental health of an individual:

(i) if, prior to the meeting, the chair of the committee determines release of the records:

SB0030S02 compared with SB0030S01

(A) reasonably could be expected to interfere with the investigation undertaken by the committee; or

(B) would create a danger of depriving a person of a right to a fair proceeding or impartial hearing; and

(ii) after the meeting, if the meeting was closed to the public;

(g) employment records concerning a current or former employee of, or applicant for employment with, a governmental entity that would disclose that individual's home address, home telephone number, social security number, insurance coverage, marital status, or payroll deductions;

(h) records or parts of records under Section 63G-2-303 that a current or former employee identifies as private according to the requirements of that section;

(i) that part of a record indicating a person's social security number or federal employer identification number if provided under Section 31A-23a-104, 31A-25-202, 31A-26-202, 58-1-301, 58-55-302, 61-1-4, or 61-2f-203;

(j) that part of a voter registration record identifying a voter's:

(i) driver license or identification card number;

(ii) social security number, or last four digits of the social security number;

(iii) email address;

(iv) date of birth; or

(v) phone number;

(k) a voter registration record that is classified as a private record by the lieutenant governor or a county clerk under Subsection 20A-2-101.1(5)(a), 20A-2-104(4)(h), or 20A-2-204(4)(b);

(l) a voter registration record that is withheld under Subsection 20A-2-104(7);

(m) a withholding request form described in Subsections 20A-2-104(7) and (8) and any verification submitted in support of the form;

(n) a record that:

(i) contains information about an individual;

(ii) is voluntarily provided by the individual; and

(iii) goes into an electronic database that:

(A) is designated by and administered under the authority of the Chief Information

SB0030S02 compared with SB0030S01

Officer; and

(B) acts as a repository of information about the individual that can be electronically retrieved and used to facilitate the individual's online interaction with a state agency;

(o) information provided to the Commissioner of Insurance under:

(i) Subsection 31A-23a-115(3)(a);

(ii) Subsection 31A-23a-302(4); or

(iii) Subsection 31A-26-210(4);

(p) information obtained through a criminal background check under Title 11, Chapter 40, Criminal Background Checks by Political Subdivisions Operating Water Systems;

(q) information provided by an offender that is:

(i) required by the registration requirements of Title 77, Chapter 41, Sex and Kidnap Offender Registry, or Title 77, Chapter 43, Child Abuse Offender Registry; and

(ii) not required to be made available to the public under Subsection 77-41-110(4) or 77-43-108(4);

(r) a statement and any supporting documentation filed with the attorney general in accordance with Section 34-45-107, if the federal law or action supporting the filing involves homeland security;

(s) electronic toll collection customer account information received or collected under Section 72-6-118 and customer information described in Section 17B-2a-815 received or collected by a public transit district, including contact and payment information and customer travel data;

(t) an email address provided by a military or overseas voter under Section 20A-16-501;

(u) a completed military-overseas ballot that is electronically transmitted under Title 20A, Chapter 16, Uniform Military and Overseas Voters Act;

(v) records received by or generated by or for the Political Subdivisions Ethics Review Commission established in Section 63A-15-201, except for:

(i) the commission's summary data report that is required in Section 63A-15-202; and

(ii) any other document that is classified as public in accordance with Title 63A, Chapter 15, Political Subdivisions Ethics Review Commission;

(w) a record described in Section 53G-9-604 that verifies that a parent was notified of

SB0030S02 compared with SB0030S01

an incident or threat;

(x) a criminal background check or credit history report conducted in accordance with Section 63A-3-201;

(y) a record described in Subsection 53-5a-104(7);

(z) on a record maintained by a county or the State Tax Commission for the purpose of administering property taxes~~[-]~~:

(i) an individual's:

~~[(i)]~~ (A) email address;

~~[(ii)]~~ (B) phone number; ~~{f}~~ or ~~{ff}~~

~~[(iii)]~~ (C) personal financial information related to a person's payment method; or

~~{(iv)}~~ purchase price provided in a declaration required under Subsection 57-3-110(3); ii) the amount for which real property is transferred as reported through a database agreement in accordance with Section 17-17-1, a declaration described in Section 57-3-110, or the disclosure portal described in Section 59-2-1607;

(aa) a record submitted by a taxpayer to establish the taxpayer's eligibility for an exemption, deferral, abatement, or relief under:

(i) Title 59, Chapter 2, Part 11, Exemptions;

(ii) Title 59, Chapter 2, Part 12, Property Tax Relief;

(iii) Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement; or

(iv) Title 59, Chapter 2, Part 19, Armed Forces Exemptions;

(bb) a record provided by the State Tax Commission in response to a request under Subsection 59-1-403(4)(y)(iii);

(cc) a record of the Child Welfare Legislative Oversight Panel regarding an individual child welfare case, as described in Subsection 36-33-103(3); and

(dd) a record relating to drug or alcohol testing of a state employee under Section 63A-17-1004.

(2) The following records are private if properly classified by a governmental entity:

(a) records concerning a current or former employee of, or applicant for employment with a governmental entity, including performance evaluations and personal status information such as race, religion, or disabilities, but not including records that are public under Subsection 63G-2-301(2)(b) or 63G-2-301(3)(o) or private under Subsection (1)(b);

SB0030S02 compared with SB0030S01

(b) records describing an individual's finances, except that the following are public:

(i) records described in Subsection 63G-2-301(2);

(ii) information provided to the governmental entity for the purpose of complying with a financial assurance requirement; or

(iii) records that must be disclosed in accordance with another statute;

(c) records of independent state agencies if the disclosure of those records would conflict with the fiduciary obligations of the agency;

(d) other records containing data on individuals the disclosure of which constitutes a clearly unwarranted invasion of personal privacy;

(e) records provided by the United States or by a government entity outside the state that are given with the requirement that the records be managed as private records, if the providing entity states in writing that the record would not be subject to public disclosure if retained by it;

(f) any portion of a record in the custody of the Division of Aging and Adult Services, created in Section 26B-6-102, that may disclose, or lead to the discovery of, the identity of a person who made a report of alleged abuse, neglect, or exploitation of a vulnerable adult; and

(g) audio and video recordings created by a body-worn camera, as defined in Section 77-7a-103, that record sound or images inside a home or residence except for recordings that:

(i) depict the commission of an alleged crime;

(ii) record any encounter between a law enforcement officer and a person that results in death or bodily injury, or includes an instance when an officer fires a weapon;

(iii) record any encounter that is the subject of a complaint or a legal proceeding against a law enforcement officer or law enforcement agency;

(iv) contain an officer involved critical incident as defined in Subsection 76-2-408(1)(f); or

(v) have been requested for reclassification as a public record by a subject or authorized agent of a subject featured in the recording.

(3) (a) As used in this Subsection (3), "medical records" means medical reports, records, statements, history, diagnosis, condition, treatment, and evaluation.

(b) Medical records in the possession of the University of Utah Hospital, its clinics, doctors, or affiliated entities are not private records or controlled records under Section

SB0030S02 compared with SB0030S01

63G-2-304 when the records are sought:

(i) in connection with any legal or administrative proceeding in which the patient's physical, mental, or emotional condition is an element of any claim or defense; or

(ii) after a patient's death, in any legal or administrative proceeding in which any party relies upon the condition as an element of the claim or defense.

(c) Medical records are subject to production in a legal or administrative proceeding according to state or federal statutes or rules of procedure and evidence as if the medical records were in the possession of a nongovernmental medical care provider.

Section 18. Section 63I-1-217 is amended to read:

63I-1-217. Repeal dates: Title 17.

(1) Subsection 17-17-1(1), defining terms, is repealed July 1, 2027.

(2) Subsection 17-17-1(4), relating to requirements if the county assessor enters into an agreement with a real estate broker, is repealed July 1, 2027.

(~~11~~3) Title 17, Chapter 21a, Part 3, Administration and Standards, which creates the Utah Electronic Recording Commission, is repealed July 1, 2022.

(~~2~~) (4) In relation to Section 17-31-2, on July 1, 2023:

(a) Subsection 17-31-2(1)(g), which defines "economic diversification activity," is repealed;

(b) Subsection 17-31-2(2)(a)(iii), relating to establishing and promoting an economic diversification activity, is repealed;

(c) Subsection 17-31-2(7)(b)(i) is amended to read:

"(i) for a purpose described in Subsection (2)(a) and subject to the limitation described in Subsection (7)(d), the greater of:"; and

(d) Subsection 17-31-2(7)(d)(ii), relating to a limitation on the expenditure of revenue for an economic diversification activity, is repealed.

(~~3~~) (5) Subsection 17-31-5.5(2)(a)(i)(E), relating to economic diversification activity, is repealed July 1, 2023.

Section (~~16~~) 19. Section 63I-1-257 is amended to read:

63I-1-257. Repeal dates: Title 57.

(1) Section 57-3-110 is repealed July 1, 2027.

(2) Section 57-3-111 is repealed July 1, 2027.

SB0030S02 compared with SB0030S01

Section ~~{17}~~20. Section **63I-1-259** is amended to read:

63I-1-259. Repeal dates: Title 59.

(1) Section 59-1-213.1 is repealed May 9, 2024.

(2) Section 59-1-213.2 is repealed May 9, 2024.

(3) Subsection 59-1-403(4)(aa), which authorizes the State Tax Commission to inform the Department of Workforce Services whether an individual claimed a federal earned income tax credit, is repealed July 1, 2029.

(4) Subsection 59-1-404(1)(j), defining purchase price, is repealed July 1, 2027.

~~[(4)]~~ (5) Subsection 59-1-405(1)(g) is repealed May 9, 2024.

~~[(5)]~~ (6) Subsection 59-1-405(2)(b) is repealed May 9, 2024.

~~{~~ (6) Section 59-2-109.2 is repealed July 1, 2027.

~~}~~ (7) Section ~~{59-2-301-10}~~ 59-2-1607 is repealed July 1, 2027.

~~[(6)]~~ (8) Section 59-7-618.1 is repealed July 1, 2029.

~~[(7)]~~ (9) Section 59-9-102.5 is repealed December 31, 2030.

~~[(8)]~~ (10) Section 59-10-1033.1 is repealed July 1, 2029.

Section ~~{18}~~21. Section **63I-1-261** is amended to read:

63I-1-261. Repeal dates: Title 61.

(1) Subsection 61-2-202(3), which relates to creating a written explanation, is repealed July 1, 2027.

(2) Section 61-2c-104, which creates the Residential Mortgage Regulatory Commission, is repealed July 1, 2031.

Section ~~{19}~~22. Section **63I-1-263** is amended to read:

63I-1-263. Repeal dates: Titles 63A to 63N.

(1) Subsection 63A-5b-405(5), relating to prioritizing and allocating capital improvement funding, is repealed July 1, 2024.

(2) Section 63A-5b-1003, State Facility Energy Efficiency Fund, is repealed July 1, 2023.

(3) Sections 63A-9-301 and 63A-9-302, related to the Motor Vehicle Review Committee, are repealed July 1, 2023.

(4) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July 1, 2028.

SB0030S02 compared with SB0030S01

(5) Title 63C, Chapter 6, Utah Seismic Safety Commission, is repealed January 1, 2025.

(6) Title 63C, Chapter 12, Snake Valley Aquifer Advisory Council, is repealed July 1, 2024.

(7) Title 63C, Chapter 17, Point of the Mountain Development Commission Act, is repealed July 1, 2023.

(8) Title 63C, Chapter 18, Behavioral Health Crisis Response Commission, is repealed December 31, 2026.

(9) Title 63C, Chapter 23, Education and Mental Health Coordinating Council, is repealed July 1, 2026.

(10) Title 63C, Chapter 27, Cybersecurity Commission, is repealed July 1, 2032.

(11) Title 63C, Chapter 28, Ethnic Studies Commission, is repealed July 1, 2026.

(12) Title 63C, Chapter 29, Domestic Violence Data Task Force, is repealed December 31, 2024.

(13) Title 63C, Chapter 31, State Employee Benefits Advisory Commission, is repealed on July 1, 2028.

(14) Subsection 63G-2-202(1)(c), relating to private records described in Subsection 63G-2-302(1)(z)(~~iv~~ii), is repealed July 1, 2027.

(15) Subsection ~~63G-2-302(1)(z)(iv), relating to purchase price~~ 63G-2-206(4), relating to sharing a private record with an institution of higher education, is repealed July 1, 2027.

(16) Subsection 63G-2-302(1)(z)(ii), relating to the amount for which real property is transferred, is repealed July 1, 2027.

~~(14)~~ ~~(16)~~ 17) Section 63G-6a-805, which creates the Purchasing from Persons with Disabilities Advisory Board, is repealed July 1, 2026.

~~(15)~~ ~~(17)~~ 18) Title 63G, Chapter 21, Agreements to Provide State Services, is repealed July 1, 2028.

~~(16)~~ ~~(18)~~ 19) Title 63H, Chapter 4, Heber Valley Historic Railroad Authority, is repealed July 1, 2024.

~~(17)~~ ~~(19)~~ 20) Title 63H, Chapter 8, Utah Housing Corporation Act, is repealed July 1, 2026.

SB0030S02 compared with SB0030S01

[(18)] (~~(20)~~21) Subsection 63J-1-602.2(25), related to the Utah Seismic Safety Commission, is repealed January 1, 2025.

[(19)] (~~(21)~~22) Section 63L-11-204, creating a canyon resource management plan to Provo Canyon, is repealed July 1, 2025.

[(20)] (~~(22)~~23) Title 63L, Chapter 11, Part 4, Resource Development Coordinating Committee, is repealed July 1, 2027.

[(21)] (~~(23)~~24) In relation to the Utah Substance Use and Mental Health Advisory Council, on January 1, 2033:

(a) Sections 63M-7-301, 63M-7-302, 63M-7-303, 63M-7-304, and 63M-7-306 are repealed;

(b) Section 63M-7-305, the language that states "council" is replaced with "commission";

(c) Subsection 63M-7-305(1)(a) is repealed and replaced with:

"(1) "Commission" means the Commission on Criminal and Juvenile Justice."; and

(d) Subsection 63M-7-305(2) is repealed and replaced with:

"(2) The commission shall:

(a) provide ongoing oversight of the implementation, functions, and evaluation of the Drug-Related Offenses Reform Act; and

(b) coordinate the implementation of Section 77-18-104 and related provisions in Subsections 77-18-103(2)(c) and (d)."

[(22)] (~~(24)~~25) The Crime Victim Reparations and Assistance Board, created in Section 63M-7-504, is repealed July 1, 2027.

[(23)] (~~(25)~~26) Title 63M, Chapter 7, Part 8, Sex Offense Management Board, is repealed July 1, 2026.

[(24)] (~~(26)~~27) Title 63M, Chapter 11, Utah Commission on Aging, is repealed July 1, 2026.

[(25)] (~~(27)~~28) Title 63N, Chapter 1b, Part 4, Women in the Economy Subcommittee, is repealed January 1, 2025.

[(26)] (~~(28)~~29) Title 63N, Chapter 2, Part 2, Enterprise Zone Act, is repealed July 1, 2028.

[(27)] (~~(29)~~30) Section 63N-2-512, related to the Hotel Impact Mitigation Fund, is

SB0030S02 compared with SB0030S01

repealed July 1, 2028.

[(28)] (~~(30)~~31) Title 63N, Chapter 3, Part 9, Strategic Innovation Grant Pilot Program, is repealed July 1, 2027.

[(29)] (~~(31)~~32) Title 63N, Chapter 3, Part 11, Manufacturing Modernization Grant Program, is repealed July 1, 2025.

[(30)] (~~(32)~~33) In relation to the Rural Employment Expansion Program, on July 1, 2028:

(a) Title 63N, Chapter 4, Part 4, Rural Employment Expansion Program, is repealed; and

(b) Subsection 63N-4-805(5)(b), referring to the Rural Employment Expansion Program, is repealed.

[(31)] (~~(33)~~34) In relation to the Board of Tourism Development, on July 1, 2025:

(a) Subsection 63N-2-511(1)(b), which defines "tourism board," is repealed;

(b) Subsections 63N-2-511(3)(a) and (5), the language that states "tourism board" is repealed and replaced with "Utah Office of Tourism";

(c) Subsection 63N-7-101(1), which defines "board," is repealed;

(d) Subsection 63N-7-102(3)(c), which requires the Utah Office of Tourism to receive approval from the Board of Tourism Development, is repealed; and

(e) Title 63N, Chapter 7, Part 2, Board of Tourism Development, is repealed.

[(32)] (~~(34)~~35) Subsection 63N-8-103(3)(c), which allows the Governor's Office of Economic Opportunity to issue an amount of tax credit certificates only for rural productions, is repealed on July 1, 2024.

Section ~~(20)~~23. **Effective date.**

This bill takes effect on May 1, 2024.

Section ~~(21)~~24. **Retrospective operation.**

(1) The following sections have retrospective operation to January 1, 2024:

(a) Section ~~(59-2-306)~~59-1-404;

~~(b) Section 59-2-306.5; and~~

~~(c) Section ~~(59-2-1005)~~59-2-109;~~

(c) Section 59-2-306;

(d) Section 59-2-306.5;

SB0030S02 compared with SB0030S01

(e) Section 59-2-1004;

(f) Section 59-2-1005;

(g) Section 59-2-1606; and

(h) Section 59-4-101.