

Senator Kirk A. Cullimore proposes the following substitute bill:

GOVERNOR'S OFFICE OF ECONOMIC OPPORTUNITY

AMENDMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Kirk A. Cullimore

House Sponsor: _____

LONG TITLE

General Description:

This bill modifies provisions related to the Governor's Office of Economic Opportunity.

Highlighted Provisions:

This bill:

- ▶ revises definitions;
- ▶ replaces the term "Go Utah" with the term "GOEO";
- ▶ modifies the membership of the Governor's Office of Economic Opportunity board;
- ▶ modifies provisions regarding the Unified Economic Opportunity Commission;
- ▶ modifies provisions about the purpose of the Economic Opportunity Act;
- ▶ modifies terms describing the Industrial Assistance Account;
- ▶ creates a procurement exception for the Office of Tourism;
- ▶ aligns reporting dates;
- ▶ modifies grant programs related to broadband services access;
- ▶ creates the Broadband Equity Access and Deployment Grant Program;
- ▶ creates the Innovation in Artificial Intelligence Grant Pilot Program; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:



26 None

27 **Other Special Clauses:**

28 None

29 **Utah Code Sections Affected:**

30 AMENDS:

31 **53B-7-702**, as last amended by Laws of Utah 2021, Chapters 282, 351 and last
32 amended by Coordination Clause, Laws of Utah 2021, Chapter 187

33 **53B-7-704**, as last amended by Laws of Utah 2021, Chapter 282

34 **53B-10-201**, as last amended by Laws of Utah 2022, Chapter 370

35 **53B-10-203**, as last amended by Laws of Utah 2021, Chapter 282

36 **59-1-403**, as last amended by Laws of Utah 2023, Chapters 21, 52, 86, 259, and 329

37 **63G-6a-804**, as last amended by Laws of Utah 2020, Chapter 257

38 **63I-1-263**, as last amended by Laws of Utah 2023, Chapters 33, 47, 104, 109, 139, 155,
39 212, 218, 249, 270, 448, 489, and 534

40 **63N-1a-102**, as last amended by Laws of Utah 2022, Chapters 200, 362

41 **63N-1a-103**, as enacted by Laws of Utah 2021, Chapter 282

42 **63N-1a-201**, as last amended by Laws of Utah 2023, Chapter 499

43 **63N-1a-202**, as last amended by Laws of Utah 2022, Chapters 200, 362

44 **63N-1a-301**, as last amended by Laws of Utah 2022, Chapters 200, 307

45 **63N-1a-401**, as renumbered and amended by Laws of Utah 2022, Chapter 362

46 **63N-1a-402**, as renumbered and amended by Laws of Utah 2022, Chapter 362

47 **63N-1b-404**, as last amended by Laws of Utah 2023, Chapter 499

48 **63N-2-104.2**, as enacted by Laws of Utah 2022, Chapter 200

49 **63N-2-107**, as last amended by Laws of Utah 2022, Chapter 200

50 **63N-2-504**, as last amended by Laws of Utah 2021, Chapter 282

51 **63N-2-512**, as last amended by Laws of Utah 2023, Chapter 471

52 **63N-2-808**, as last amended by Laws of Utah 2021, Chapter 282

53 **63N-3-102**, as last amended by Laws of Utah 2023, Chapter 499

54 **63N-3-105**, as last amended by Laws of Utah 2023, Chapter 499

55 **63N-3-106**, as last amended by Laws of Utah 2023, Chapter 499

56 **63N-3-107**, as last amended by Laws of Utah 2023, Chapter 499

- 57 **63N-3-111**, as last amended by Laws of Utah 2023, Chapter 499
- 58 **63N-3-112**, as last amended by Laws of Utah 2022, Chapter 362
- 59 **63N-3-1101**, as enacted by Laws of Utah 2022, Chapter 296
- 60 **63N-3-1102**, as enacted by Laws of Utah 2022, Chapter 296
- 61 **63N-4-103**, as last amended by Laws of Utah 2022, Chapter 274
- 62 **63N-4-104**, as last amended by Laws of Utah 2022, Chapter 362
- 63 **63N-4-105**, as last amended by Laws of Utah 2021, Chapter 282
- 64 **63N-7-102**, as repealed and reenacted by Laws of Utah 2022, Chapter 362
- 65 **63N-8-102**, as last amended by Laws of Utah 2023, Chapter 499
- 66 **63N-8-103**, as last amended by Laws of Utah 2023, Chapter 499
- 67 **63N-8-104**, as last amended by Laws of Utah 2021, Chapter 282
- 68 **63N-13-305**, as last amended by Laws of Utah 2022, Chapter 240
- 69 **63N-16-301**, as enacted by Laws of Utah 2021, Chapter 373
- 70 **63N-17-102**, as enacted by Laws of Utah 2021, Chapter 282
- 71 **63N-17-201**, as last amended by Laws of Utah 2022, Chapter 458
- 72 **63N-17-202**, as last amended by Laws of Utah 2023, Chapter 499
- 73 **63N-17-203**, as enacted by Laws of Utah 2022, Chapter 458
- 74 **63N-17-301**, as enacted by Laws of Utah 2021, Chapter 282

75 ENACTS:

- 76 **63N-3-1301**, Utah Code Annotated 1953
- 77 **63N-3-1302**, Utah Code Annotated 1953
- 78 **63N-17-401**, Utah Code Annotated 1953

79 REPEALS:

- 80 **63N-1a-101**, as renumbered and amended by Laws of Utah 2021, Chapter 282
- 81 **63N-17-101**, as enacted by Laws of Utah 2021, Chapter 282



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

84 Section 1. Section **53B-7-702** is amended to read:

85 **53B-7-702. Definitions.**

86 As used in this part:

- 87 (1) "Account" means the Performance Funding Restricted Account created in Section

88 53B-7-703.

89 (2) "Estimated revenue growth from targeted jobs" means the estimated increase in
90 individual income tax revenue generated by individuals employed in targeted jobs, determined
91 by the Department of Workforce Services in accordance with Section 53B-7-704.

92 (3) "Full new performance funding amount" means the maximum amount of new
93 performance funding that a degree-granting institution or technical college may qualify for in a
94 fiscal year, determined by the Legislature in accordance with Section 53B-7-705.

95 (4) "Full-time" means the number of credit hours the board determines is full-time
96 enrollment for a student.

97 (5) [~~GO Utah office~~] "GOEO" means the Governor's Office of Economic
98 Opportunity created in Section 63N-1a-301.

99 (6) "Job" means an occupation determined by the Department of Workforce Services.

100 (7) "Membership hour" means 60 minutes of scheduled instruction provided by a
101 technical college to a student enrolled in the technical college.

102 (8) "New performance funding" means the difference between the total amount of
103 money in the account and the amount of money appropriated from the account for performance
104 funding in the current fiscal year.

105 (9) "Performance" means total performance across the metrics described in [~~Sections~~
106 ~~53B-7-706 and 53B-7-707~~] Section 53B-7-706.

107 (10) "Research university" means the University of Utah or Utah State University.

108 (11) "Targeted job" means a job designated by the Department of Workforce Services
109 or [~~the GO Utah office~~] GOEO in accordance with Section 53B-7-704.

110 (12) "Technical college" means:

111 (a) the same as that term is defined in Section 53B-1-101.5; [~~and~~] or

112 (b) a degree-granting institution acting in the degree-granting institution's technical
113 education role described in Section 53B-2a-201.

114 (13) "Technical college graduate" means an individual who:

115 (a) has earned a certificate from an accredited program at a technical college; and

116 (b) is no longer enrolled in the technical college.

117 Section 2. Section 53B-7-704 is amended to read:

118 **53B-7-704. Designation of targeted jobs -- Determination of estimated revenue**

119 **growth from targeted jobs -- Reporting.**

120 (1) As used in this section, "baseline amount" means the average annual wages for
121 targeted jobs over calendar years 2014, 2015, and 2016, as determined by the Department of
122 Workforce Services using the best available information.

123 (2) (a) The Department of Workforce Services shall designate, as a targeted job, a job
124 that:

125 (i) has a base employment level of at least 100 individuals;

126 (ii) ranks in the top 20% of jobs for outlook based on:

127 (A) projected number of openings; and

128 (B) projected rate of growth;

129 (iii) ranks in the top 20% of jobs for median annual wage; and

130 (iv) requires postsecondary training.

131 (b) The Department of Workforce Services shall designate targeted jobs every other
132 year.

133 (c) [~~The GO Utah office~~] GOEO may, after consulting with the Department of
134 Workforce Services and industry representatives, designate a job that has significant industry
135 importance as a targeted job.

136 (d) Annually, the Department of Workforce Services and [~~the GO Utah office~~] GOEO
137 shall report to the Higher Education Appropriations Subcommittee on targeted jobs, including:

138 (i) the method used to determine which jobs are targeted jobs;

139 (ii) changes to which jobs are targeted jobs; and

140 (iii) the reasons for each change described in Subsection (2)(d)(ii).

141 (3) Based on the targeted jobs described in Subsection (2), the Department of
142 Workforce Services shall annually determine the estimated revenue growth from targeted jobs
143 by:

144 (a) determining the total estimated wages for targeted jobs for the year:

145 (i) based on the average wages for targeted jobs, calculated using the most recently
146 available wage data and data from each of the two years before the most recently available
147 data; and

148 (ii) using the best available information;

149 (b) determining the change in estimated wages for targeted jobs by subtracting the

150 baseline amount from the total wages for targeted jobs described in Subsection (3)(a); and
151 (c) multiplying the change in estimated wages for targeted jobs described in Subsection
152 (3)(b) by 3.6%.

153 (4) Annually, at least 30 days before the first day of the legislative general session, the
154 Department of Workforce Services shall report the estimated revenue growth from targeted
155 jobs to:

- 156 (a) the Office of the Legislative Fiscal Analyst; and
- 157 (b) the Division of Finance.

158 Section 3. Section **53B-10-201** is amended to read:

159 **53B-10-201. Definitions.**

160 As used in this part:

161 (1) "Award" means a monetary grant awarded in accordance with Section [53B-10-202](#).

162 (2) "Full-time" means the number of credit hours the board determines is full-time
163 enrollment for a student for purposes of the program.

164 (3) [~~the GO Utah office~~] "GOEO" means the Governor's Office of Economic
165 Opportunity created in Section [63N-1a-301](#).

166 (4) "Institution" means an institution of higher education described in Subsection
167 [53B-1-102](#)(1)(a).

168 (5) "Program" means the Talent Development Award Program created in Section
169 [53B-10-202](#).

170 (6) "Qualifying degree" means an associate's or a bachelor's degree that qualifies an
171 individual to work in a qualifying job, as determined by [~~the GO Utah office~~] GOEO under
172 Section [53B-10-203](#).

173 (7) "Qualifying job" means a job:

174 (a) described in Section [53B-10-203](#) for which an individual may receive an award for
175 the current two-year period; or

176 (b) (i) that was [~~selected~~] identified in accordance with Section [53B-10-203](#) at the time
177 a recipient received an award; and

178 (ii) (A) for which the recipient is pursuing a qualifying degree;

179 (B) for which the recipient completed a qualifying degree; or

180 (C) in which the recipient is working.

181 (8) "Recipient" means an individual who receives an award.

182 Section 4. Section **53B-10-203** is amended to read:

183 **53B-10-203. Identification of qualifying jobs and qualifying degrees.**

184 (1) Every other year, [~~the GO Utah office~~] GOEO shall [~~select~~] identify:

185 (a) five qualifying jobs that:

186 (i) have the highest demand for new employees; and

187 (ii) offer high wages; and

188 (b) the qualifying degrees for each qualifying job.

189 (2) [~~The GO Utah office~~] GOEO shall:

190 (a) ensure that each qualifying job:

191 (i) ranks in the top 40% of jobs based on an employment index that considers the job's
192 growth rate and total openings;

193 (ii) ranks in the top 40% of jobs for wages; and

194 (iii) requires an associate's degree or a bachelor's degree; and

195 (b) report the five qualifying jobs and qualifying degrees to the board.

196 Section 5. Section **59-1-403** is amended to read:

197 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

198 (1) As used in this section:

199 (a) "Distributed tax, fee, or charge" means a tax, fee, or charge:

200 (i) the commission administers under:

201 (A) this title, other than a tax under Chapter 12, Part 2, Local Sales and Use Tax Act;

202 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

203 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;

204 (D) Section [19-6-805](#);

205 (E) Section [63H-1-205](#); or

206 (F) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service Charges;

207 and

208 (ii) with respect to which the commission distributes the revenue collected from the
209 tax, fee, or charge to a qualifying jurisdiction.

210 (b) "Qualifying jurisdiction" means:

211 (i) a county, city, town, or metro township;

212 (ii) the military installation development authority created in Section 63H-1-201; or
213 (iii) the Utah Inland Port Authority created in Section 11-58-201.

214 (2) (a) Any of the following may not divulge or make known in any manner any
215 information gained by that person from any return filed with the commission:

- 216 (i) a tax commissioner;
- 217 (ii) an agent, clerk, or other officer or employee of the commission; or
- 218 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or
219 town.

220 (b) An official charged with the custody of a return filed with the commission is not
221 required to produce the return or evidence of anything contained in the return in any action or
222 proceeding in any court, except:

- 223 (i) in accordance with judicial order;
- 224 (ii) on behalf of the commission in any action or proceeding under:
 - 225 (A) this title; or
 - 226 (B) other law under which persons are required to file returns with the commission;
- 227 (iii) on behalf of the commission in any action or proceeding to which the commission
228 is a party; or
- 229 (iv) on behalf of any party to any action or proceeding under this title if the report or
230 facts shown by the return are directly involved in the action or proceeding.

231 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may
232 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically
233 pertinent to the action or proceeding.

234 (3) This section does not prohibit:

235 (a) a person or that person's duly authorized representative from receiving a copy of
236 any return or report filed in connection with that person's own tax;

237 (b) the publication of statistics as long as the statistics are classified to prevent the
238 identification of particular reports or returns; and

239 (c) the inspection by the attorney general or other legal representative of the state of the
240 report or return of any taxpayer:

- 241 (i) who brings action to set aside or review a tax based on the report or return;
- 242 (ii) against whom an action or proceeding is contemplated or has been instituted under

243 this title; or

244 (iii) against whom the state has an unsatisfied money judgment.

245 (4) (a) Notwithstanding Subsection (2) and for purposes of administration, the
246 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative
247 Rulemaking Act, provide for a reciprocal exchange of information with:

248 (i) the United States Internal Revenue Service; or

249 (ii) the revenue service of any other state.

250 (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and
251 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,
252 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and
253 other written statements with the federal government, any other state, any of the political
254 subdivisions of another state, or any political subdivision of this state, except as limited by
255 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal
256 government grant substantially similar privileges to this state.

257 (c) Notwithstanding Subsection (2) and for all taxes except individual income tax and
258 corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3,
259 Utah Administrative Rulemaking Act, provide for the issuance of information concerning the
260 identity and other information of taxpayers who have failed to file tax returns or to pay any tax
261 due.

262 (d) Notwithstanding Subsection (2), the commission shall provide to the director of the
263 Division of Environmental Response and Remediation, as defined in Section 19-6-402, as
264 requested by the director of the Division of Environmental Response and Remediation, any
265 records, returns, or other information filed with the commission under Chapter 13, Motor and
266 Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program
267 participation fee.

268 (e) Notwithstanding Subsection (2), at the request of any person the commission shall
269 provide that person sales and purchase volume data reported to the commission on a report,
270 return, or other information filed with the commission under:

271 (i) Chapter 13, Part 2, Motor Fuel; or

272 (ii) Chapter 13, Part 4, Aviation Fuel.

273 (f) Notwithstanding Subsection (2), upon request from a tobacco product manufacturer,

274 as defined in Section 59-22-202, the commission shall report to the manufacturer:

275 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
276 manufacturer and reported to the commission for the previous calendar year under Section
277 59-14-407; and

278 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
279 manufacturer for which a tax refund was granted during the previous calendar year under
280 Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

281 (g) Notwithstanding Subsection (2), the commission shall notify manufacturers,
282 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited
283 from selling cigarettes to consumers within the state under Subsection 59-14-210(2).

284 (h) Notwithstanding Subsection (2), the commission may:

285 (i) provide to the Division of Consumer Protection within the Department of
286 Commerce and the attorney general data:

287 (A) reported to the commission under Section 59-14-212; or

288 (B) related to a violation under Section 59-14-211; and

289 (ii) upon request, provide to any person data reported to the commission under
290 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).

291 (i) Notwithstanding Subsection (2), the commission shall, at the request of a committee
292 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of
293 Planning and Budget, provide to the committee or office the total amount of revenues collected
294 by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the time period
295 specified by the committee or office.

296 (j) Notwithstanding Subsection (2), the commission shall make the directory required
297 by Section 59-14-603 available for public inspection.

298 (k) Notwithstanding Subsection (2), the commission may share information with
299 federal, state, or local agencies as provided in Subsection 59-14-606(3).

300 (l) (i) Notwithstanding Subsection (2), the commission shall provide the Office of
301 Recovery Services within the Department of Health and Human Services any relevant
302 information obtained from a return filed under Chapter 10, Individual Income Tax Act,
303 regarding a taxpayer who has become obligated to the Office of Recovery Services.

304 (ii) The information described in Subsection (4)(l)(i) may be provided by the Office of

305 Recovery Services to any other state's child support collection agency involved in enforcing
306 that support obligation.

307 (m) (i) Notwithstanding Subsection (2), upon request from the state court
308 administrator, the commission shall provide to the state court administrator, the name, address,
309 telephone number, county of residence, and social security number on resident returns filed
310 under Chapter 10, Individual Income Tax Act.

311 (ii) The state court administrator may use the information described in Subsection
312 (4)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.

313 (n) (i) As used in this Subsection (4)(n):

314 (A) [~~the GO Utah office~~] "GOEO" means the Governor's Office of Economic
315 Opportunity created in Section 63N-1a-301.

316 (B) "Income tax information" means information gained by the commission that is
317 required to be attached to or included in a return filed with the commission under Chapter 7,
318 Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

319 (C) "Other tax information" means information gained by the commission that is
320 required to be attached to or included in a return filed with the commission except for a return
321 filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual
322 Income Tax Act.

323 (D) "Tax information" means income tax information or other tax information.

324 (ii) (A) Notwithstanding Subsection (2) and except as provided in Subsection
325 (4)(n)(ii)(B) or (C), the commission shall at the request of [~~the GO Utah office~~] GOEO provide
326 to [~~the GO Utah office~~] GOEO all income tax information.

327 (B) For purposes of a request for income tax information made under Subsection
328 (4)(n)(ii)(A), [~~the GO Utah office~~] GOEO may not request and the commission may not
329 provide to [~~the GO Utah office~~] GOEO a person's address, name, social security number, or
330 taxpayer identification number.

331 (C) In providing income tax information to [~~the GO Utah office~~] GOEO, the
332 commission shall in all instances protect the privacy of a person as required by Subsection
333 (4)(n)(ii)(B).

334 (iii) (A) Notwithstanding Subsection (2) and except as provided in Subsection
335 (4)(n)(iii)(B), the commission shall at the request of [~~the GO Utah office~~] GOEO provide to

336 [~~the GO Utah office~~] GOEO other tax information.

337 (B) Before providing other tax information to [~~the GO Utah office~~] GOEO, the
338 commission shall redact or remove any name, address, social security number, or taxpayer
339 identification number.

340 (iv) [~~The GO Utah office~~] GOEO may provide tax information received from the
341 commission in accordance with this Subsection (4)(n) only:

342 (A) as a fiscal estimate, fiscal note information, or statistical information; and

343 (B) if the tax information is classified to prevent the identification of a particular
344 return.

345 (v) (A) A person may not request tax information from [~~the GO Utah office~~] GOEO
346 under Title 63G, Chapter 2, Government Records Access and Management Act, or this section,
347 if [~~the GO Utah office~~] GOEO received the tax information from the commission in
348 accordance with this Subsection (4)(n).

349 (B) [~~The GO Utah office~~] GOEO may not provide to a person that requests tax
350 information in accordance with Subsection (4)(n)(v)(A) any tax information other than the tax
351 information [~~the GO Utah office~~] GOEO provides in accordance with Subsection (4)(n)(iv).

352 (o) Notwithstanding Subsection (2), the commission may provide to the governing
353 board of the agreement or a taxing official of another state, the District of Columbia, the United
354 States, or a territory of the United States:

355 (i) the following relating to an agreement sales and use tax:

356 (A) information contained in a return filed with the commission;

357 (B) information contained in a report filed with the commission;

358 (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or

359 (D) a document filed with the commission; or

360 (ii) a report of an audit or investigation made with respect to an agreement sales and
361 use tax.

362 (p) Notwithstanding Subsection (2), the commission may provide information
363 concerning a taxpayer's state income tax return or state income tax withholding information to
364 the Driver License Division if the Driver License Division:

365 (i) requests the information; and

366 (ii) provides the commission with a signed release form from the taxpayer allowing the

367 Driver License Division access to the information.

368 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah
369 Communications Authority, or a division of the Utah Communications Authority, the
370 information requested by the authority under Sections [63H-7a-302](#), [63H-7a-402](#), and
371 [63H-7a-502](#).

372 (r) Notwithstanding Subsection (2), the commission shall provide to the Utah
373 Educational Savings Plan information related to a resident or nonresident individual's
374 contribution to a Utah Educational Savings Plan account as designated on the resident or
375 nonresident's individual income tax return as provided under Section [59-10-1313](#).

376 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under
377 Sections [26B-3-106](#) and [26B-3-903](#), the commission shall provide an eligibility worker with
378 the Department of Health and Human Services or its designee with the adjusted gross income
379 of an individual if:

380 (i) an eligibility worker with the Department of Health and Human Services or its
381 designee requests the information from the commission; and

382 (ii) the eligibility worker has complied with the identity verification and consent
383 provisions of Sections [26B-3-106](#) and [26B-3-903](#).

384 (t) Notwithstanding Subsection (2), the commission may provide to a county, as
385 determined by the commission, information declared on an individual income tax return in
386 accordance with Section [59-10-103.1](#) that relates to eligibility to claim a residential exemption
387 authorized under Section [59-2-103](#).

388 (u) Notwithstanding Subsection (2), the commission shall provide a report regarding
389 any access line provider that is over 90 days delinquent in payment to the commission of
390 amounts the access line provider owes under Title 69, Chapter 2, Part 4, Prepaid Wireless
391 Telecommunications Service Charges, to the board of the Utah Communications Authority
392 created in Section [63H-7a-201](#).

393 (v) Notwithstanding Subsection (2), the commission shall provide the Department of
394 Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the
395 previous calendar year under Section [59-24-103.5](#).

396 (w) Notwithstanding Subsection (2), the commission may, upon request, provide to the
397 Department of Workforce Services any information received under Chapter 10, Part 4,

398 Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

399 (x) Notwithstanding Subsection (2), the commission may provide the Public Service
400 Commission or the Division of Public Utilities information related to a seller that collects and
401 remits to the commission a charge described in Subsection 69-2-405(2), including the seller's
402 identity and the number of charges described in Subsection 69-2-405(2) that the seller collects.

403 (y) (i) Notwithstanding Subsection (2), the commission shall provide to each qualifying
404 jurisdiction the collection data necessary to verify the revenue collected by the commission for
405 a distributed tax, fee, or charge collected within the qualifying jurisdiction.

406 (ii) In addition to the information provided under Subsection (4)(y)(i), the commission
407 shall provide a qualifying jurisdiction with copies of returns and other information relating to a
408 distributed tax, fee, or charge collected within the qualifying jurisdiction.

409 (iii) (A) To obtain the information described in Subsection (4)(y)(ii), the chief
410 executive officer or the chief executive officer's designee of the qualifying jurisdiction shall
411 submit a written request to the commission that states the specific information sought and how
412 the qualifying jurisdiction intends to use the information.

413 (B) The information described in Subsection (4)(y)(ii) is available only in official
414 matters of the qualifying jurisdiction.

415 (iv) Information that a qualifying jurisdiction receives in response to a request under
416 this subsection is:

417 (A) classified as a private record under Title 63G, Chapter 2, Government Records
418 Access and Management Act; and

419 (B) subject to the confidentiality requirements of this section.

420 (z) Notwithstanding Subsection (2), the commission shall provide the Alcoholic
421 Beverage Services Commission, upon request, with taxpayer status information related to state
422 tax obligations necessary to comply with the requirements described in Section 32B-1-203.

423 (aa) Notwithstanding Subsection (2), the commission shall inform the Department of
424 Workforce Services, as soon as practicable, whether an individual claimed and is entitled to
425 claim a federal earned income tax credit for the year requested by the Department of Workforce
426 Services if:

427 (i) the Department of Workforce Services requests this information; and

428 (ii) the commission has received the information release described in Section

429 35A-9-604.

430 (bb) (i) As used in this Subsection (4)(bb), "unclaimed property administrator" means
431 the administrator or the administrator's agent, as those terms are defined in Section 67-4a-102.

432 (ii) (A) Notwithstanding Subsection (2), upon request from the unclaimed property
433 administrator and to the extent allowed under federal law, the commission shall provide the
434 unclaimed property administrator the name, address, telephone number, county of residence,
435 and social security number or federal employer identification number on any return filed under
436 Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

437 (B) The unclaimed property administrator may use the information described in
438 Subsection (4)(aa)(ii)(A) only for the purpose of returning unclaimed property to the property's
439 owner in accordance with Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.

440 (iii) The unclaimed property administrator is subject to the confidentiality provisions of
441 this section with respect to any information the unclaimed property administrator receives
442 under this Subsection (4)(aa).

443 (5) (a) Each report and return shall be preserved for at least three years.

444 (b) After the three-year period provided in Subsection (5)(a) the commission may
445 destroy a report or return.

446 (6) (a) Any individual who violates this section is guilty of a class A misdemeanor.

447 (b) If the individual described in Subsection (6)(a) is an officer or employee of the
448 state, the individual shall be dismissed from office and be disqualified from holding public
449 office in this state for a period of five years thereafter.

450 (c) Notwithstanding Subsection (6)(a) or (b), [~~the GO Utah office~~] GOEO, when
451 requesting information in accordance with Subsection (4)(n)(iii), or an individual who requests
452 information in accordance with Subsection (4)(n)(v):

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

454 (ii) is not subject to:

455 (A) dismissal from office in accordance with Subsection (6)(b); or

456 (B) disqualification from holding public office in accordance with Subsection (6)(b).

457 (d) Notwithstanding Subsection (6)(a) or (b), for a disclosure of information to the
458 Office of the Legislative Auditor General in accordance with Title 36, Chapter 12, Legislative
459 Organization, an individual described in Subsection (2):

- 460 (i) is not guilty of a class A misdemeanor; and
461 (ii) is not subject to:
462 (A) dismissal from office in accordance with Subsection (6)(b); or
463 (B) disqualification from holding public office in accordance with Subsection (6)(b).
464 (7) Except as provided in Section 59-1-404, this part does not apply to the property tax.
465 Section 6. Section 63G-6a-804 is amended to read:
466 **63G-6a-804. Purchase of prison industry goods.**
467 (1) As used in this section:
468 (a) "Applicable procurement unit" means a procurement unit that is not:
469 (i) a political subdivision of the state; [or]
470 (ii) the Utah Schools for the Deaf and the Blind; or
471 (iii) the Utah Office of Tourism.
472 (b) "Correctional industries division" means the Division of Correctional Industries,
473 created in Section 64-13a-4.
474 (c) "Correctional industries director" means the director of the correctional industries
475 division, appointed under Section 64-13a-4.
476 (2) (a) An applicable procurement unit shall purchase goods and services produced by
477 the correctional industries division as provided in this section.
478 (b) A procurement unit that is not an applicable procurement unit may, and is
479 encouraged to, purchase goods and services under this section.
480 (c) A procurement unit is not required to use a standard procurement process to
481 purchase goods or services under this section.
482 (3) On or before July 1 of each year, the correctional industries director shall:
483 (a) publish and distribute to all procurement units and other interested public entities a
484 catalog of goods and services produced by the correctional industries division, including a
485 description and price of each item offered for sale; and
486 (b) update and revise the catalog described in Subsection (3)(a) during the year as the
487 correctional industries director considers necessary.
488 (4) (a) An applicable procurement unit may not purchase any goods or services
489 provided by the correctional industries division from any other source unless the correctional
490 industries director and the procurement official or, in the case of institutions of higher

491 education, the institutional procurement officer, determine in writing that purchase from the
492 correctional industries division is not feasible due to one of the following circumstances:

493 (i) the good or service offered by the correctional industries division does not meet the
494 reasonable requirements of the procurement unit;

495 (ii) the good or service cannot be supplied within a reasonable time by the correctional
496 industries division; or

497 (iii) the cost of the good or service, including basic price, transportation costs, and
498 other expenses of acquisition, is not competitive with the cost of procuring the item from
499 another source.

500 (b) In cases of disagreement under Subsection (4)(a):

501 (i) the decision may be appealed to a board consisting of:

502 (A) the director of the Department of Corrections;

503 (B) the director of Administrative Services; and

504 (C) a neutral third party agreed upon by the other two members of the board;

505 (ii) in the case of an institution of higher education of the state, the president of the
506 institution, or the president's designee, shall make the final decision; or

507 (iii) in the case of any of the following entities, a person designated by the rulemaking
508 authority shall make the final decision:

509 (A) a legislative procurement unit;

510 (B) a judicial procurement unit; or

511 (C) a public transit district.

512 Section 7. Section **63I-1-263** is amended to read:

513 **63I-1-263. Repeal dates: Titles 63A to 63N.**

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

516 (2) Section 63A-5b-1003, State Facility Energy Efficiency Fund, is repealed July 1,
517 2023.

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

520 (4) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July
521 1, 2028.

- 522 (5) Title 63C, Chapter 6, Utah Seismic Safety Commission, is repealed January 1,
523 2025.
- 524 (6) Title 63C, Chapter 12, Snake Valley Aquifer Advisory Council, is repealed July 1,
525 2024.
- 526 (7) Title 63C, Chapter 17, Point of the Mountain Development Commission Act, is
527 repealed July 1, 2023.
- 528 (8) Title 63C, Chapter 18, Behavioral Health Crisis Response Commission, is repealed
529 December 31, 2026.
- 530 (9) Title 63C, Chapter 23, Education and Mental Health Coordinating Council, is
531 repealed July 1, 2026.
- 532 (10) Title 63C, Chapter 27, Cybersecurity Commission, is repealed July 1, 2032.
- 533 (11) Title 63C, Chapter 28, Ethnic Studies Commission, is repealed July 1, 2026.
- 534 (12) Title 63C, Chapter 29, Domestic Violence Data Task Force, is repealed December
535 31, 2024.
- 536 (13) Title 63C, Chapter 31, State Employee Benefits Advisory Commission, is
537 repealed on July 1, 2028.
- 538 (14) Section [63G-6a-805](#), which creates the Purchasing from Persons with Disabilities
539 Advisory Board, is repealed July 1, 2026.
- 540 (15) Title 63G, Chapter 21, Agreements to Provide State Services, is repealed July 1,
541 2028.
- 542 (16) Title 63H, Chapter 4, Heber Valley Historic Railroad Authority, is repealed July 1,
543 2024.
- 544 (17) Title 63H, Chapter 8, Utah Housing Corporation Act, is repealed July 1, 2026.
- 545 (18) Subsection [63J-1-602.2\(25\)](#), related to the Utah Seismic Safety Commission, is
546 repealed January 1, 2025.
- 547 (19) Section [63L-11-204](#), creating a canyon resource management plan to Provo
548 Canyon, is repealed July 1, 2025.
- 549 (20) Title 63L, Chapter 11, Part 4, Resource Development Coordinating Committee, is
550 repealed July 1, 2027.
- 551 (21) In relation to the Utah Substance Use and Mental Health Advisory Council, on
552 January 1, 2033:

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

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

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

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

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

560 "(2) The commission shall:

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

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

565 (22) The Crime Victim Reparations and Assistance Board, created in Section
566 63M-7-504, is repealed July 1, 2027.

567 (23) Title 63M, Chapter 7, Part 8, Sex Offense Management Board, is repealed July 1,
568 2026.

569 (24) Title 63M, Chapter 11, Utah Commission on Aging, is repealed July 1, 2026.

570 (25) Title 63N, Chapter 1b, Part 4, Women in the Economy Subcommittee, is repealed
571 January 1, 2025.

572 (26) Title 63N, Chapter 2, Part 2, Enterprise Zone Act, is repealed July 1, 2028.

573 (27) Section 63N-2-512, related to the Hotel Impact Mitigation Fund, is repealed July
574 1, 2028.

575 (28) Title 63N, Chapter 3, Part 9, Strategic Innovation Grant Pilot Program, is repealed
576 July 1, 2027.

577 (29) Title 63N, Chapter 3, Part 11, Manufacturing Modernization Grant Program, is
578 repealed July 1, 2025.

579 (30) In relation to the Rural Employment Expansion Program, on July 1, 2028:

580 (a) Title 63N, Chapter 4, Part 4, Rural Employment Expansion Program, is repealed;
581 and

582 (b) Subsection 63N-4-805(5)(b), referring to the Rural Employment Expansion
583 Program, is repealed.

- 584 (31) In relation to the Board of Tourism Development, on July 1, 2025:
- 585 (a) Subsection [63N-2-511\(1\)\(b\)](#), which defines "tourism board," is repealed;
- 586 (b) Subsections [63N-2-511\(3\)\(a\)](#) and (5), the language that states "tourism board" is
587 repealed and replaced with "Utah Office of Tourism";
- 588 (c) Subsection [63N-7-101\(1\)](#), which defines "board," is repealed;
- 589 (d) Subsection [63N-7-102\(3\)\(c\)](#), which requires the Utah Office of Tourism to receive
590 approval from the Board of Tourism Development, is repealed; and
- 591 (e) Title 63N, Chapter 7, Part 2, Board of Tourism Development, is repealed.

592 (32) Subsection [~~[63N-8-103\(3\)\(c\)](#)~~] [63N-8-103\(3\)\(b\)](#), which allows the Governor's
593 Office of Economic Opportunity to issue an amount of tax credit certificates only for rural
594 productions, is repealed on July 1, 2024.

595 Section 8. Section **63N-1a-102** is amended to read:

596 **63N-1a-102. Definitions.**

597 As used in this title:

598 (1) "Baseline jobs" means the number of full-time employee positions that existed
599 within a business entity in the state before the date on which a project related to the business
600 entity is approved by the office or by the [~~GO Utah~~] GOEO board.

601 (2) "Baseline state revenue" means the amount of state tax revenue collected from a
602 business entity or the employees of a business entity during the year before the date on which a
603 project related to the business entity is approved by the office or by the [~~GO Utah~~] GOEO
604 board.

605 (3) "Commission" means the Unified Economic Opportunity Commission created in
606 Section [63N-1a-201](#).

607 (4) "Economic opportunity agency" includes:

- 608 (a) the Department of Workforce Services;
- 609 (b) the Department of Cultural and Community Engagement;
- 610 (c) the Department of Commerce;
- 611 (d) the Department of Natural Resources;
- 612 (e) the Office of Energy Development;
- 613 (f) the State Board of Education;
- 614 (g) institutions of higher education;

- 615 (h) the Utah Multicultural Commission;
 - 616 (i) the World Trade Center Utah;
 - 617 (j) local government entities;
 - 618 (k) associations of governments;
 - 619 (l) the Utah League of Cities and Towns;
 - 620 (m) the Utah Association of Counties;
 - 621 (n) the Economic Development Corporation of Utah;
 - 622 (o) the Small Business Administration;
 - 623 (p) chambers of commerce;
 - 624 (q) industry associations;
 - 625 (r) small business development centers; and
 - 626 (s) other entities identified by the commission or the executive director.
- 627 (5) "Executive director" means the executive director of the office.
- 628 (6) "Full-time employee" means an employment position that is filled by an employee
629 who works at least 30 hours per week and:
- 630 (a) may include an employment position filled by more than one employee, if each
631 employee who works less than 30 hours per week is provided benefits comparable to a
632 full-time employee; and
 - 633 (b) may not include an employment position that is shifted from one jurisdiction in the
634 state to another jurisdiction in the state.
- 635 (7) [~~"GO Utah board"~~] "GOEO board" means the Board of Economic Opportunity
636 created in Section [63N-1a-401](#).
- 637 (8) "High paying job" means a newly created full-time employee position where the
638 aggregate average annual gross wage of the employment position, not including health care or
639 other paid or unpaid benefits, is:
- 640 (a) at least 110% of the average wage of the county in which the employment position
641 exists; or
 - 642 (b) for an employment position related to a project described in Chapter 2, Part 1,
643 Economic Development Tax Increment Financing, and that is located within the boundary of a
644 county of the third, fourth, fifth, or sixth class, or located within a municipality in a county of
645 the second class and where the municipality has a population of 10,000 or less:

646 (i) at least 100% of the average wage of the county in which the employment position
647 exists; or

648 (ii) an amount determined by rule made by the office in accordance with Title 63G,
649 Chapter 3, Utah Administrative Rulemaking Act, if the office determines the project is in a
650 county experiencing economic distress.

651 (9) (a) "Incremental job" means a full-time employment position in the state that:

652 (i) did not exist within a business entity in the state before the beginning of a project
653 related to the business entity; and

654 (ii) is created in addition to the number of baseline jobs that existed within a business
655 entity.

656 (b) "Incremental job" includes a full-time employment position where the employee is
657 hired:

658 (i) directly by a business entity; or

659 (ii) by a professional employer organization, as defined in Section [31A-40-102](#), on
660 behalf of a business entity.

661 (10) "New state revenue" means the state revenue collected from a business entity or a
662 business entity's employees during a calendar year minus the baseline state revenue calculation.

663 (11) "Office" or [~~"GO Utah office"~~] "GOEEO" means the Governor's Office of
664 Economic Opportunity.

665 (12) "State revenue" means state tax liability paid by a business entity or a business
666 entity's employees under any combination of the following provisions:

667 (a) Title 59, Chapter 7, Corporate Franchise and Income Taxes;

668 (b) Title 59, Chapter 10, Part 1, Determination and Reporting of Tax Liability and
669 Information;

670 (c) Title 59, Chapter 10, Part 2, Trusts and Estates;

671 (d) Title 59, Chapter 10, Part 4, Withholding of Tax; and

672 (e) Title 59, Chapter 12, Sales and Use Tax Act.

673 (13) "State strategic goals" means the strategic goals listed in Section [63N-1a-103](#).

674 (14) "Statewide economic development strategy" means the economic development
675 strategy developed by the commission in accordance with Section [63N-1a-202](#).

676 (15) "Talent board" means the Talent, Education, and Industry Alignment Board

677 created in Section 53B-34-102.

678 (16) "Targeted industry" means an industry or group of industries targeted by the
679 commission under Section 63N-1a-202, for economic development in the state.

680 Section 9. Section 63N-1a-103 is amended to read:

681 **63N-1a-103. Purpose.**

682 (1) The ~~[mission]~~ purpose of the Economic Opportunity Act and the entities
683 established ~~[herein]~~ in the act is to catalyze strategic economic opportunities for all residents of
684 the state with a vision of creating economically thriving communities, businesses, and families
685 throughout the state.

686 (2) The ~~[mission and vision are]~~ purpose is realized through targeted efforts that
687 demonstrably improve quality of life, measured by the extent to which the efforts accomplish
688 the following strategic goals:

- 689 (a) catalyzing targeted industry growth;
- 690 (b) supporting economically thriving communities;
- 691 (c) empowering students and workers with market-relevant skills;
- 692 (d) stimulating economic growth in rural and multicultural communities through
693 household level efforts; and
- 694 (e) securing healthy and resilient ecosystems for current and future generations.

695 Section 10. Section 63N-1a-201 is amended to read:

696 **63N-1a-201. Creation of commission.**

697 (1) There is created in the office the Unified Economic Opportunity Commission,
698 established to carry out the ~~[mission]~~ purpose described in Section 63N-1a-103 and direct the
699 office and other appropriate entities in fulfilling the state strategic goals.

700 (2) The commission consists of:

- 701 (a) the following voting members:
 - 702 (i) the governor, who shall serve as the chair of the commission;
 - 703 (ii) the executive director, who shall serve as the vice chair of the commission;
 - 704 (iii) the executive director of the Department of Workforce Services;
 - 705 (iv) the executive director of the Department of Transportation;
 - 706 (v) the executive director of the Department of Natural Resources;
 - 707 (vi) the executive director of the Department of Commerce;

- 708 (vii) the commissioner of the Department of Agriculture and Food;
- 709 (viii) the executive director of the Governor's Office of Planning and Budget;
- 710 (ix) the commissioner of higher education;
- 711 (x) the state superintendent of public instruction;
- 712 (xi) the president of the Senate [~~or the president's designee~~];
- 713 (xii) the speaker of the House of Representatives [~~or the speaker's designee~~];
- 714 (xiii) one individual who is knowledgeable about housing needs in the state, including
715 housing density and land use, appointed by the governor;
- 716 (xiv) one individual who represents the interests of urban cities, appointed by the Utah
717 League of Cities and Towns; and
- 718 (xv) one individual who represents the interests of rural counties, appointed by the
719 Utah Association of Counties; and
- 720 (b) the following non-voting members:
- 721 (i) the chief executive officer of World Trade Center Utah;
- 722 (ii) the chief executive officer of the Economic Development Corporation of Utah;
- 723 (iii) a senior advisor to the chair of the commission with expertise in rural affairs of the
724 state, appointed by the chair of the commission; and
- 725 (iv) the chief executive officer of one of the following entities, appointed by the chair
726 of the commission:
- 727 (A) the Utah Inland Port Authority created in Section [11-58-201](#);
- 728 (B) the Point of the Mountain State Land Authority created in Section [11-59-201](#); or
- 729 (C) the Military Installation Development Authority created in Section [63H-1-201](#).
- 730 (3) (a) A majority of commission members, not including a vacancy, constitutes a
731 quorum for the [~~purposes~~] purpose of conducting commission business [~~and the~~].
- 732 (b) The action of a majority of a quorum constitutes the action of the commission.
- 733 (4) The executive director of the office, or the executive director's designee, is the
734 executive director of the commission.
- 735 (5) The office shall provide:
- 736 (a) office space and administrative staff support for the commission; and
- 737 (b) the central leadership and coordination of the commission's efforts in the field of
738 economic development.

739 (6) (a) A member may not receive compensation or benefits for the member's service
740 on the commission, but may receive per diem and travel expenses in accordance with:

741 (i) Sections 63A-3-106 and 63A-3-107; and

742 (ii) rules made by the Division of Finance in accordance with Sections 63A-3-106 and
743 63A-3-107.

744 (b) Compensation and expenses of a commission member who is a legislator are
745 governed by Section 36-2-2 and Legislative Joint Rules, Title 5, Legislative Compensation and
746 Expenses.

747 Section 11. Section 63N-1a-202 is amended to read:

748 **63N-1a-202. Commission duties.**

749 (1) The commission shall:

750 (a) develop, coordinate, and lead a comprehensive statewide economic development
751 strategy that:

752 (i) unifies and coordinates economic development efforts in the state;

753 (ii) includes key performance indicators for long-term progress toward the state
754 strategic goals;

755 (iii) establishes reporting and accountability processes for the key performance
756 indicators; and

757 (iv) ensures the success of the statewide economic development strategy is shared
758 among the urban and rural areas of the state;

759 (b) receive feedback, input, and reports from economic opportunity agencies regarding
760 programs related to the statewide economic development strategy;

761 (c) develop the statewide economic strategy in view of the state water policy described
762 in Section 73-1-21, including the state's commitment to appropriate conservation, efficient and
763 optimal use of water resources, infrastructure development and improvement, optimal
764 agricultural use, water quality, reasonable access to recreational activities, effective wastewater
765 treatment, and protecting and restoring healthy ecosystems;

766 (d) direct and facilitate changes to or recommend elimination of economic
767 development programs to ensure alignment with the [~~mission and vision~~] purpose described in
768 Section 63N-1a-103;

769 (e) at least once every five years, identify which industries or groups of industries shall

770 be targeted for economic development in the state;

771 (f) establish strategies for the recruitment and retention of targeted industries while
772 respecting the different needs of rural and urban areas throughout the state;

773 (g) establish strategies for supporting entrepreneurship and small business development
774 in the state;

775 (h) analyze the state's projected long-term population and economic growth and plan
776 for the anticipated impacts of the projected growth in a manner that improves quality of life
777 and is consistent with the statewide economic development strategy and state strategic goals;

778 (i) identify gaps and potential solutions related to improving infrastructure, especially
779 as related to the state's projected long-term population growth;

780 (j) support the development of a prepared workforce that can support targeted
781 industries identified by the commission;

782 (k) coordinate and develop strategies that assist education providers and industry to
783 cooperate in supporting students in developing market relevant skills to meet industry needs;

784 (l) develop strategies and plans to ensure comprehensive economic development efforts
785 are targeted to the unique needs of rural areas of the state;

786 (m) study the unique needs of multicultural communities throughout the state and
787 develop household-level plans to ensure residents of the state can participate in economic
788 opportunities in the state;

789 (n) ensure the commission's efforts are, to the extent practicable, data-driven and
790 evidence-based;

791 (o) support an integrated international trade strategy for the state;

792 (p) facilitate coordination among public, private, and nonprofit economic opportunity
793 agencies; and

794 (q) in performing the commission's duties, consider the recommendations of the
795 subcommittees described in Chapter 1b, Commission Subcommittees, the ~~[GO Utah]~~ GOEO
796 board, the talent board, and any working groups established under Subsection ~~[(2)]~~ (3).

797 (2) Meetings of the temporary working group established in Subsection (1)(a)(ii) are
798 not subject to Title 52, Chapter 4, Open and Public Meetings Act.

799 (3) The commission may establish working groups as is ~~[deemed]~~ appropriate to assist
800 and advise the commission on specified topics or issues related to the commission's duties.

801 ~~[(3)]~~ (4) The commission shall provide a report to the office for inclusion in the office's
802 annual written report described in Section [63N-1a-306](#)~~;~~ that includes:

- 803 (a) the activity to achieve the statewide economic development strategy;
- 804 (b) a description of how the commission fulfilled the commission's statutory purposes
805 and duties during the year, including any relevant findings;
- 806 (c) the key performance indicators included in the statewide economic development
807 strategy, including data showing the extent to which the indicators are being met; and
- 808 (d) any legislative recommendations.

809 Section 12. Section **63N-1a-301** is amended to read:

810 **63N-1a-301. Creation of office -- Responsibilities.**

- 811 (1) There is created the Governor's Office of Economic Opportunity.
- 812 (2) The office is:
 - 813 (a) responsible for implementing the statewide economic development strategy
814 developed by the commission; and
 - 815 (b) the industrial and business promotion authority of the state.
- 816 (3) The office shall:
 - 817 (a) consistent with the statewide economic development strategy, coordinate and align
818 into a single effort the activities of the economic opportunity agencies in the field of economic
819 development;
 - 820 (b) provide support and direction to economic opportunity agencies in establishing
821 goals, metrics, and activities that align with the statewide economic development strategy;
 - 822 (c) administer and coordinate state and federal economic development grant programs;
 - 823 (d) promote and encourage the economic, commercial, financial, industrial,
824 agricultural, and civic welfare of the state;
 - 825 (e) promote and encourage the employment of workers in the state and the purchase of
826 goods and services produced in the state by local businesses;
 - 827 (f) act to create, develop, attract, and retain business, industry, and commerce in the
828 state~~;~~;
 - 829 (i) in accordance with the statewide economic development plan and commission
830 directives; and
 - 831 (ii) subject to the restrictions in Section [11-41-103](#);

- 832 (g) act to enhance the state's economy;
- 833 (h) act to assist strategic industries that are likely to drive future economic growth;
- 834 (i) assist communities in the state in developing economic development capacity and
835 coordination with other communities;
- 836 (j) identify areas of education and workforce development in the state that can be
837 improved to support economic and business development;
- 838 (k) consistent with direction from the commission, develop core strategic priorities for
839 the office, which may include:
- 840 (i) enhancing statewide access to entrepreneurship opportunities and small business
841 support;
- 842 (ii) focusing industry recruitment and expansion of targeted industries;
- 843 (iii) ensuring that in awarding competitive economic development incentives the office
844 accurately measures the benefits and costs of the incentives; and
- 845 (iv) assisting communities with technical support to aid those communities in
846 improving economic development opportunities;
- 847 (l) submit an annual written report as described in Section [63N-1a-306](#); and
- 848 (m) perform other duties as provided by the Legislature.
- 849 (4) [~~In order to perform its~~] To perform the office's duties under this title, the office
850 may:
- 851 (a) enter into a contract or agreement with, or make a grant to, a public or private
852 entity, including a municipality, if the contract or agreement is not in violation of state statute
853 or other applicable law;
- 854 (b) except as provided in Subsection (4)(c), receive and expend funds from a public or
855 private source for any lawful purpose that is in the state's best interest; and
- 856 (c) solicit and accept a contribution of money, services, or facilities from a public or
857 private donor, but may not use the contribution for publicizing the exclusive interest of the
858 donor.
- 859 (5) Money received under Subsection (4)(c) shall be deposited into the General Fund as
860 dedicated credits of the office.
- 861 (6) (a) The office shall:
- 862 (i) obtain the advice of the [~~GO Utah~~] GOEO board before implementing a change to a

863 policy, priority, or objective under which the office operates; and

864 (ii) provide periodic updates to the commission regarding the office's efforts under
865 Subsections (3)(a) and (b).

866 (b) Subsection (6)(a)(i) does not apply to the routine administration by the office of
867 money or services related to the assistance, retention, or recruitment of business, industry, or
868 commerce in the state.

869 Section 13. Section **63N-1a-401** is amended to read:

870 **63N-1a-401. Creation of Board of Economic Opportunity.**

871 (1) (a) There is created within the office the Board of Economic Opportunity,
872 consisting of [~~15~~] nine members appointed by the chair of the commission, in consultation with
873 the executive director, to four-year terms of office with the advice and consent of the Senate in
874 accordance with Title 63G, Chapter 24, Part 2, Vacancies[;].

875 (b) The nine members described in Subsection (1)(a) shall include:

876 (i) one member associated with the state's rural communities;

877 (ii) one member associated with direct entrepreneurship in the state;

878 (iii) one member associated with higher education in the state;

879 (iv) [at least five of whom reside in a county of the third, fourth, fifth, or sixth class.]

880 five members, other than the members described in Subsections (1)(b)(i) through (iii), that are
881 associated with a targeted industry; and

882 (v) one at-large member.

883 [~~(b)~~] (c) Notwithstanding the requirements of Subsection (1)(a), the chair of the
884 commission shall, at the time of appointment or reappointment, adjust the length of terms to
885 ensure that the terms of board members are staggered so that approximately half of the board is
886 appointed every two years.

887 [~~(c)~~] (d) The members may not serve more than two full consecutive terms except
888 [~~where~~] when the chair of the commission determines that an additional term is in the best
889 interest of the state.

890 [~~(2) In appointing members of the board, the chair of the commission shall ensure~~
891 ~~that:]~~

892 [~~(a) no more than eight members of the board are from one political party; and]~~

893 [~~(b) members represent a variety of geographic areas and economic interests of the~~

894 state:]

895 [~~(3)~~] (2) When a vacancy occurs in the membership for any reason, the replacement
896 shall be appointed for the unexpired term in accordance with Title 63G, Chapter 24, Part 2,
897 Vacancies[-]

898 [~~(4) Eight members of the board constitute~~]

899 (3) A majority of board members, not including a vacancy, constitutes a quorum for
900 conducting board business and exercising board power.

901 [~~(5)~~] (4) The chair of the commission shall select one board member as the board's
902 chair and one member as the board's vice chair.

903 [~~(6)~~] (5) A member may not receive compensation or benefits for the member's service,
904 but may receive per diem and travel expenses in accordance with:

905 (a) Section 63A-3-106;

906 (b) Section 63A-3-107; and

907 (c) rules made by the Division of Finance under Sections 63A-3-106 and 63A-3-107.

908 [~~(7)~~] (6) A member shall comply with the conflict of interest provisions described in
909 Title 63G, Chapter 24, Part 3, Conflicts of Interest.

910 Section 14. Section **63N-1a-402** is amended to read:

911 **63N-1a-402. Board of Economic Opportunity duties and powers.**

912 (1) The [~~GO Utah~~] GOEO board shall advise and assist the office to:

913 (a) promote and encourage the economic, commercial, financial, industrial,
914 agricultural, and civic welfare of the state;

915 (b) promote and encourage the development, attraction, expansion, and retention of
916 businesses, industries, and commerce in the state;

917 (c) support the efforts of local government and regional nonprofit economic
918 development organizations to encourage expansion or retention of businesses, industries, and
919 commerce in the state;

920 (d) act to enhance the state's economy;

921 (e) develop policies, priorities, and objectives regarding the assistance, retention, or
922 recruitment of business, industries, and commerce in the state;

923 (f) administer programs for the assistance, retention, or recruitment of businesses,
924 industries, and commerce in the state;

925 (g) ensure that economic development programs are available to all areas of the state in
 926 accordance with federal and state law;

927 (h) identify local, regional, and statewide rural economic development and planning
 928 priorities;

929 (i) understand, through study and input, issues relating to local, regional, and statewide
 930 rural economic development, including challenges, opportunities, best practices, policy,
 931 planning, and collaboration; and

932 ~~[(j) make recommendations regarding loans, grants, or other assistance from the~~
 933 ~~Industrial Assistance Account as provided in Section [63N-3-105](#); and]~~

934 ~~[(k)]~~ (j) maintain ethical and conflict of interest standards consistent with those
 935 imposed on a public officer under Title 67, Chapter 16, Utah Public Officers' and Employees'
 936 Ethics Act.

937 (2) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 938 ~~[GO Utah]~~ GOEO board may, in consultation with the executive director, make rules for the
 939 conduct of the ~~[GO Utah]~~ GOEO board's business.

940 Section 15. Section **63N-1b-404** is amended to read:

941 **63N-1b-404. Annual report.**

942 (1) The subcommittee shall annually prepare a report for inclusion in the commission's
 943 report to the office under Subsection ~~[[63N-1a-202\(3\)](#)]~~ [63N-1a-202\(4\)](#).

944 (2) The report described in Subsection (1) shall:

945 (a) describe how the subcommittee fulfilled the subcommittee's statutory purposes and
 946 duties during the year; and

947 (b) contain recommendations on how the state should act to address issues relating to
 948 women in the economy.

949 Section 16. Section **63N-2-104.2** is amended to read:

950 **63N-2-104.2. Written agreement -- Contents -- Grounds for amendment or**
 951 **termination.**

952 (1) If the office determines that a business entity is eligible for a tax credit under
 953 Section [63N-2-104.1](#), the office may enter into a written agreement with the business entity
 954 that:

955 (a) establishes performance benchmarks for the business entity to claim a tax credit,

956 including any minimum wage requirements;

957 (b) specifies the maximum amount of tax credit that the business entity may be
958 authorized for a taxable year and over the life of the new commercial project, subject to the
959 limitations in Section 63N-2-104.3;

960 (c) establishes the length of time the business entity may claim a tax credit;

961 (d) requires the business entity to retain records supporting a claim for a tax credit for
962 at least four years after the business entity claims the tax credit;

963 (e) requires the business entity to submit to audits for verification of any tax credit
964 claimed; and

965 (f) requires the business entity, in order to claim a tax credit, to meet the requirements
966 of Section 63N-2-105.

967 (2) In establishing the terms of a written agreement, including the duration and amount
968 of tax credit that the business entity may be authorized to receive, the office shall:

969 (a) authorize the tax credit in a manner that provides the most effective incentive for
970 the new commercial project;

971 (b) consider the following factors:

972 (i) whether the new commercial project provides vital or specialized support to supply
973 chains;

974 (ii) whether the new commercial project provides an innovative product, technology, or
975 service;

976 (iii) the number and wages of new incremental jobs associated with the new
977 commercial project;

978 (iv) the amount of financial support provided by local government entities for the new
979 commercial project;

980 (v) the amount of capital expenditures associated with the new commercial project;

981 (vi) whether the new commercial project returns jobs transferred overseas;

982 (vii) the rate of unemployment in the county in which the new commercial project is
983 located;

984 (viii) whether the new commercial project creates a remote work opportunity;

985 (ix) whether the new commercial project is located in a development zone created by a
986 local government entity as described in Subsection 63N-2-104(2);

987 (x) whether the business entity commits to hiring Utah workers for the new
988 commercial project;

989 (xi) whether the business entity adopts a corporate citizenry plan or supports initiatives
990 in the state that advance education, gender equality, diversity and inclusion, work-life balance,
991 environmental or social good, or other similar causes;

992 (xii) whether the business entity's headquarters are located within the state;

993 (xiii) the likelihood of other business entities relocating to another state as a result of
994 the new commercial project;

995 (xiv) the necessity of the tax credit for the business entity's expansion in the state or
996 relocation from another state; and

997 (xv) the location and impact of the new commercial project on existing and planned
998 transportation facilities, existing and planned housing, including affordable housing, and public
999 infrastructure; and

1000 (c) consult with the ~~[GO Utah]~~ GOEO board.

1001 (3) ~~(a)~~ In determining the amount of tax credit that a business entity may be
1002 authorized to receive under a written agreement, the office may:

1003 ~~(i)~~ (a) authorize a higher or optimized amount of tax credit for a new commercial
1004 project located within a development zone created by a local government entity as described in
1005 Subsection [63N-2-104\(2\)](#); and

1006 ~~(ii)~~ (b) establish by rule made in accordance with Title 63G, Chapter 3, Utah
1007 Administrative Rulemaking Act, a process by which the office closely approximates the
1008 amount of taxes the business entity paid under Title 59, Chapter 12, Sales and Use Tax Act, for
1009 a capital project.

1010 ~~(b) The office may apply a process described in Subsection (3)(a)(ii) to a business~~
1011 ~~entity only with respect to a new or amended written agreement that takes effect on or after~~
1012 ~~January 1, 2022.]~~

1013 (4) If the office identifies any of the following events after entering into a written
1014 agreement with a business entity, the office and the business entity shall amend, or the office
1015 may terminate, the written agreement:

1016 (a) a change in the business entity's organization resulting from a merger with or
1017 acquisition of another entity located in the state;

1018 (b) a material increase in the business entity's retail operations that results in new state
1019 revenue not subject to the incentive; or

1020 (c) an increase in the business entity's operations that:

1021 (i) is outside the scope of the written agreement or outside the boundaries of a
1022 development zone; and

1023 (ii) results in new state revenue not subject to the incentive.

1024 Section 17. Section **63N-2-107** is amended to read:

1025 **63N-2-107. Reports of new state revenue, partial rebates, and tax credits.**

1026 (1) Before October 1 of each year, the office shall submit a report to the Governor's
1027 Office of Planning and Budget, the Office of the Legislative Fiscal Analyst, and the Division of
1028 Finance identifying:

1029 (a) (i) the total estimated amount of new state [~~revenues~~] revenue created from new
1030 commercial projects;

1031 (ii) the estimated amount of new state [~~revenues~~] revenue from new commercial
1032 projects that will be generated from:

1033 (A) sales tax;

1034 (B) income tax; and

1035 (C) corporate franchise and income tax; and

1036 (iii) the minimum number of new incremental jobs and high paying jobs that will be
1037 created before any tax credit is awarded; and

1038 (b) the total estimated amount of tax credits that the office projects that business
1039 entities will qualify to claim under this part.

1040 (2) By the first business day of each month, the office shall submit a report to the
1041 Governor's Office of Planning and Budget, the Office of the Legislative Fiscal Analyst, and the
1042 Division of Finance identifying:

1043 (a) each new written agreement that the office entered into since the last report;

1044 (b) the estimated amount of new state [~~revenues~~] revenue that will be generated under
1045 each written agreement described in Subsection (2)(a);

1046 (c) the estimated maximum amount of tax credits that a business entity could qualify
1047 for under each written agreement described in Subsection (2)(a); and

1048 (d) the minimum number of new incremental jobs and high paying jobs that will be

1049 created before any tax credit is awarded.

1050 (3) At the reasonable request of the Governor's Office of Planning and Budget, the
1051 Office of the Legislative Fiscal Analyst, or the Division of Finance, the office shall provide
1052 additional information about the tax credit, new incremental jobs and high paying jobs, costs,
1053 and economic benefits related to this part, if the information is part of a public record as
1054 defined in Section [63G-2-103](#).

1055 (4) By [~~June 30~~] October 1, the office shall submit to the Economic Development and
1056 Workforce Services Interim Committee, the Business, Economic Development, and Labor
1057 Appropriations Subcommittee, and the governor, a written report that provides an overview of
1058 the implementation and efficacy of the statewide economic development strategy, including an
1059 analysis of the extent to which the office's programs are aligned with the prevailing economic
1060 conditions expected in the next fiscal year.

1061 Section 18. Section **63N-2-504** is amended to read:

1062 **63N-2-504. Independent review committee.**

1063 (1) In accordance with rules adopted by the office under Section [63N-2-509](#), the [~~GO~~
1064 ~~Utah~~] GOEO board shall establish a separate, independent review committee to provide
1065 recommendations to the office regarding the terms and conditions of an agreement and to
1066 consult with the office as provided in this part or in rule.

1067 (2) The review committee shall consist of:

1068 (a) one member appointed by the executive director to represent the office;

1069 (b) two members appointed by the mayor or chief executive of the county in which the
1070 qualified hotel is located or proposed to be located;

1071 (c) two members appointed by:

1072 (i) the mayor of the municipality in which the qualified hotel is located or proposed to
1073 be located, if the qualified hotel is located or proposed to be located within the boundary of a
1074 municipality; or

1075 (ii) the mayor or chief executive of the county in which the qualified hotel is located or
1076 proposed to be located, in addition to the two members appointed under Subsection (2)(b), if
1077 the qualified hotel is located or proposed to be located outside the boundary of a municipality;

1078 (d) an individual representing the hotel industry, appointed by [~~the Utah Hotel and~~
1079 ~~Lodging Association~~] a nonprofit tourism organization;

1080 (e) an individual representing the commercial development and construction industry,
1081 appointed by the president or chief executive officer of the local chamber of commerce;

1082 (f) an individual representing the convention and meeting planners industry, appointed
1083 by the president or chief executive officer of the local convention and visitors bureau; and

1084 (g) one member appointed by the [~~GO Utah~~] GOEO board.

1085 (3) (a) A member serves an indeterminate term and may be removed from the review
1086 committee by the appointing authority at any time.

1087 (b) A vacancy may be filled in the same manner as an appointment under Subsection
1088 (2).

1089 (4) A member of the review committee may not be paid for serving on the review
1090 committee and may not receive per diem or expense reimbursement.

1091 (5) The office shall provide any necessary staff support to the review committee.

1092 Section 19. Section **63N-2-512** is amended to read:

1093 **63N-2-512. Hotel Impact Mitigation Fund.**

1094 (1) As used in this section:

1095 (a) "Affected hotel" means a hotel built in the state before July 1, 2014.

1096 (b) "Direct losses" means affected hotels' losses of hotel guest business attributable to
1097 the qualified hotel room supply being added to the market in the state.

1098 (c) "Mitigation fund" means the Hotel Impact Mitigation Fund, created in Subsection
1099 (2).

1100 (2) There is created an expendable special revenue fund known as the Hotel Impact
1101 Mitigation Fund.

1102 (3) The mitigation fund shall:

1103 (a) be administered by [~~the GO Utah board~~] GOEO;

1104 (b) earn interest; and

1105 (c) be funded by:

1106 (i) payments required to be deposited into the mitigation fund by the Division of
1107 Finance under Subsection [59-12-103\(10\)](#);

1108 (ii) money required to be deposited into the mitigation fund under Subsection
1109 [17-31-9\(2\)](#) by the county in which a qualified hotel is located; and

1110 (iii) any money deposited into the mitigation fund under Subsection (6).

1111 (4) Interest earned by the mitigation fund shall be deposited into the mitigation fund.

1112 (5) (a) In accordance with office rules, [~~the GO Utah board~~] GOEO shall annually pay
1113 up to \$2,100,000 of money in the mitigation fund:

1114 (i) to affected hotels;

1115 (ii) for four consecutive years, beginning 12 months after the date of initial occupancy
1116 of the qualified hotel occurs; and

1117 (iii) to mitigate direct losses.

1118 (b) (i) If the amount [~~the GO Utah board~~] GOEO pays under Subsection (5)(a) in any
1119 year is less than \$2,100,000, [~~the GO Utah board~~] GOEO shall pay to the Stay Another Day
1120 and Bounce Back Fund, created in Section [63N-2-511](#), the difference between \$2,100,000 and
1121 the amount paid under Subsection (5)(a).

1122 (ii) [~~The GO Utah board~~] GOEO shall make any required payment under Subsection
1123 (5)(b)(i) within 90 days after the end of the year for which a determination is made of how
1124 much [~~the GO Utah board~~] GOEO is required to pay to affected hotels under Subsection (5)(a).

1125 (6) A host local government or qualified hotel owner may make payments to the
1126 Division of Finance for deposit into the mitigation fund.

1127 (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1128 office shall, in consultation with [~~the Utah Hotel and Lodging Association~~] a nonprofit tourism
1129 organization and the county in which the qualified hotel is located, make rules establishing
1130 procedures and criteria governing payments under Subsection (5)(a) to affected hotels.

1131 Section 20. Section [63N-2-808](#) is amended to read:

1132 **[63N-2-808. Agreements between office and tax credit applicant and life science](#)**
1133 **[establishment -- Tax credit certificate.](#)**

1134 (1) (a) The office, with advice from the [~~GO Utah~~] GOEO board, may enter into an
1135 agreement to grant a tax credit certificate to a tax credit applicant selected in accordance with
1136 this part, if the tax credit applicant meets the conditions established in the agreement and under
1137 this part.

1138 (b) The agreement described in Subsection (1)(a) shall:

1139 (i) detail the requirements that the tax credit applicant shall meet prior to receiving a
1140 tax credit certificate;

1141 (ii) require the tax credit certificate recipient to retain records supporting a claim for a

1142 tax credit for at least four years after the tax credit certificate recipient claims a tax credit under
1143 this part; and

1144 (iii) require the tax credit certificate recipient to submit to audits for verification of the
1145 tax credit claimed, including audits by the office and by the State Tax Commission.

1146 (2) (a) The office, with advice from the [~~GO Utah~~] GOEO board, shall enter into an
1147 agreement with the life science establishment in which the tax credit applicant invested for
1148 purposes of claiming a tax credit.

1149 (b) The agreement described in Subsection (2)(a):

1150 (i) shall provide the office with a document that expressly and directly authorizes the
1151 State Tax Commission to disclose to the office the life science establishment's tax returns and
1152 other information that would otherwise be subject to confidentiality under Section 59-1-403 or
1153 Section 6103, Internal Revenue Code;

1154 (ii) shall authorize the Department of Workforce Services to disclose to the office the
1155 employment data that the life science establishment submits to the Department of Workforce
1156 Services;

1157 (iii) shall require the life science establishment to provide the office with the life
1158 science establishment's current capitalization tables; and

1159 (iv) may require the life science establishment to provide the office with other data
1160 that:

1161 (A) ensure compliance with the requirements of this chapter; and

1162 (B) demonstrate the economic impact of the tax credit applicant's investment in the life
1163 science establishment.

1164 Section 21. Section **63N-3-102** is amended to read:

1165 **63N-3-102. Definitions.**

1166 As used in this part:

1167 (1) "Administrator" means the executive director or the executive director's designee.

1168 (2) "Applicant" means an individual, for profit business entity, nonprofit, corporation,
1169 partnership, unincorporated association, government entity, executive branch department or
1170 division of a department, a political subdivision, a state institution of higher education, or any
1171 other administrative unit of the state.

1172 [~~(2)~~] (3) "Economic opportunities" means business situations or community

1173 circumstances which lend themselves to the furtherance of the economic interests of the state
1174 by providing a catalyst or stimulus to the growth or retention, or both, of commerce and
1175 industry in the state, including retention of companies whose relocation outside the state would
1176 have a significant detrimental economic impact on the state as a whole, regions of the state, or
1177 specific components of the state.

1178 ~~[(3)]~~ (4) "Restricted Account" means the restricted account known as the Industrial
1179 Assistance Account created in Section [63N-3-103](#).

1180 ~~[(4)]~~ (5) "Talent development grant" means a grant awarded under Section [63N-3-112](#).

1181 Section 22. Section [63N-3-105](#) is amended to read:

1182 **63N-3-105. Qualification for assistance -- Application requirements.**

1183 (1) Subject to the requirements of this part, the administrator may provide loans,
1184 grants, or other financial assistance from the restricted account to an entity offering an
1185 economic opportunity if that entity:

1186 (a) applies to the administrator in a form approved by the administrator; and

1187 (b) meets the qualifications of Subsection (2).

1188 (2) As part of an application for receiving financial assistance under this part, an
1189 applicant shall demonstrate the following to the satisfaction of the administrator:

1190 (a) the nature of the economic opportunity and the related benefit to the economic
1191 well-being of the state by providing evidence documenting the expenditure of money
1192 necessitated by the economic opportunity;

1193 (b) how the economic opportunity will act in concert with other state, federal, or local
1194 agencies to achieve the economic benefit;

1195 (c) that the applicant will expend funds in the state with employees, vendors,
1196 subcontractors, or other businesses in an amount proportional with money provided from the
1197 restricted account at a minimum ratio of one to one per year or other more stringent
1198 requirements as established on a per project basis by the administrator;

1199 (d) for an application for a loan, the applicant's ability to sustain economic activity in
1200 the state sufficient to repay, by means of cash or appropriate credits, the loan provided by the
1201 restricted account; and

1202 (e) any other criteria the administrator considers appropriate.

1203 (3) (a) The administrator may exempt an applicant from any of the requirements of

1204 Subsection (2) if:

1205 (i) the applicant is part of a targeted industry;

1206 (ii) the applicant is a quasi-public corporation organized under Title 16, Chapter 6a,
1207 Utah Revised Nonprofit Corporation Act, or Title 63E, Chapter 2, Independent Corporations
1208 Act, and the applicant's operations, as demonstrated to the satisfaction of the administrator, will
1209 provide significant economic stimulus to the growth of commerce and industry in the state; or

1210 (iii) ~~[the GO Utah board]~~ GOEO recommends awarding a grant to the applicant.

1211 (b) The administrator may not exempt the applicant from the requirement under
1212 Subsection 63N-3-106(1)(b) that the loan be structured so that the repayment or return to the
1213 state equals at least the amount of the assistance together with an annual interest charge.

1214 ~~[(4) The GO Utah board shall make recommendations to the administrator regarding~~
1215 ~~applications for loans, grants, or other financial assistance from the Industrial Assistance~~
1216 ~~Account.]~~

1217 ~~[(5)]~~ (4) Before awarding any money under this part, the administrator shall:

1218 (a) make findings as to whether an applicant has satisfied the requirements of
1219 Subsection (2);

1220 (b) establish benchmarks and timeframes in which progress toward the completion of
1221 the agreed upon activity is to occur;

1222 (c) monitor compliance by an applicant with any contract or agreement entered into by
1223 the applicant and the state as provided by Section 63N-3-107; and

1224 (d) make funding decisions based upon appropriate findings and compliance.

1225 Section 23. Section 63N-3-106 is amended to read:

1226 **63N-3-106. Structure of loans, grants, and assistance -- Repayment -- Earned**
1227 **credits.**

1228 (1) (a) Subject to Subsection (1)(b), the administrator has authority to determine the
1229 structure, amount, and nature of any loan, grant, or other financial assistance from the restricted
1230 account.

1231 (b) Loans made under this part shall be structured so the intended repayment or return
1232 to the state, including cash or credit, equals at least the amount of the assistance together with
1233 an annual interest charge as negotiated by the administrator.

1234 (c) Payments resulting from grants awarded from the restricted account shall be made

1235 only after the administrator has determined that the company has satisfied the conditions upon
1236 which the payment or earned credit was based.

1237 (2) (a) The administrator may provide for a system of earned credits that may be used
1238 to support grant payments or in lieu of cash repayment of a restricted account loan obligation.

1239 (b) The value of the credits described in Subsection (2)(a) shall be based on factors
1240 determined by the administrator, including:

1241 (i) the number of Utah jobs created;

1242 (ii) the increased economic activity in Utah; or

1243 (iii) other events and activities that occur as a result of the restricted account assistance.

1244 (3) (a) A cash loan repayment or other cash recovery from a company receiving
1245 assistance under this section, including interest, shall be deposited into the restricted account.

1246 (b) The administrator and the Division of Finance shall determine the manner of
1247 recognizing and accounting for the earned credits used in lieu of loan repayments or to support
1248 grant payments as provided in Subsection (2).

1249 (4) (a) (i) At the end of each fiscal year, the Division of Finance shall ~~[set aside]~~
1250 transfer the balance of the General Fund revenue surplus as defined in Section [63J-1-312](#) after
1251 the transfers of General Fund revenue surplus described in Subsection (4)(b) to the Industrial
1252 Assistance Account in an amount equal to any credit that has accrued under this part~~[-];~~

1253 (ii) ~~[The set aside] the transfer~~ under Subsection (4)(a)(i) ~~[shall be]~~ is capped at
1254 \$50,000,000~~[-, at which time no subsequent contributions may be made and any interest accrued~~
1255 ~~above the \$50,000,000 cap shall be deposited];and~~

1256 (iii) the Division of Finance shall deposit any interest accrued above the \$50,000,000
1257 cap into the General Fund.

1258 (b) The ~~[set aside]~~ Division of Finance shall make the transfer required by Subsection
1259 (4)(a) ~~[shall be made]~~ after the ~~[transfer of surplus]~~ Division of Finance transfers the General
1260 Fund revenue surplus [is made]:

1261 (i) to the Medicaid Growth Reduction and Budget Stabilization Restricted Account, as
1262 provided in Section [63J-1-315](#);

1263 (ii) to the General Fund Budget Reserve Account, as provided in Section [63J-1-312](#);
1264 and

1265 (iii) to the Wildland Fire Suppression Fund or State Disaster Recovery Restricted

1266 Account, as provided in Section [63J-1-314](#).

1267 (c) These credit amounts may not be used for purposes of the restricted account as
1268 provided in this part until appropriated by the Legislature.

1269 Section 24. Section **63N-3-107** is amended to read:

1270 **63N-3-107. Agreements.**

1271 The administrator shall enter into agreements with each successful applicant that have
1272 specific terms and conditions for each loan, grant, or financial assistance under this part,
1273 including:

1274 (1) for a loan:

1275 (a) repayment schedules;

1276 (b) interest rates;

1277 (c) specific economic activity required to qualify for the loan or for repayment credits;

1278 (d) collateral or security, if any; and

1279 (e) other terms and conditions considered appropriate by the administrator; and

1280 (2) for a grant or other financial assistance:

1281 (a) requirements for compliance monitoring~~[, for a period of five years];~~

1282 (b) repayment for nonperformance or departure from the state;

1283 (c) collateral or security, if any; and

1284 (d) other terms and conditions considered appropriate by the administrator.

1285 Section 25. Section **63N-3-111** is amended to read:

1286 **63N-3-111. Annual policy considerations.**

1287 (1) (a) The office shall make recommendations to state and federal agencies, local
1288 governments, the governor, and the Legislature regarding policies and initiatives that promote
1289 the economic development of targeted industries.

1290 (b) The office may create one or more voluntary advisory committees that may include
1291 public and private stakeholders to solicit input on policy guidance and best practices in
1292 encouraging the economic development of targeted industries.

1293 ~~[(2) In evaluating the economic impact of applications for assistance, the GO Utah
1294 board shall use an econometric cost-benefit model.]~~

1295 ~~[(3)]~~ (2) The ~~[GO Utah]~~ GOEO board may establish:

1296 (a) minimum interest rates to be applied to loans granted that reflect a fair social rate of

1297 return to the state comparable to prevailing market-based rates such as the prime rate, U.S.
1298 Government T-bill rate, or bond coupon rate as paid by the state, adjusted by social indicators
1299 such as the rate of unemployment; and

1300 (b) minimum applicant expense ratios, as long as they are at least equal to those
1301 required under Subsection [63N-3-105\(2\)](#).

1302 Section 26. Section **63N-3-112** is amended to read:

1303 **63N-3-112. Talent development grants.**

1304 (1) A for-profit business that is creating new incremental high paying jobs in the state,
1305 may apply to receive a talent development grant from the restricted account.

1306 (2) In accordance with the provisions of this section and in consultation with the [~~GO~~
1307 ~~Utah~~] GOEO board, the administrator may award up to \$10,000 per new job created.

1308 (3) The administrator shall designate an application process for a business to apply for
1309 the grant.

1310 (4) A business may apply to receive a grant only after each employee has been
1311 employed at qualifying wage levels for at least 12 consecutive months.

1312 (5) [~~Money~~] The office shall deduct money granted for a talent development grant
1313 under this section [~~shall be deducted~~] from any other money or incentive awarded by the office
1314 to the business.

1315 (6) Grants awarded under this section are only to reimburse a business for the costs
1316 incurred to recruit, hire, train, and otherwise employ an employee in a newly created job.

1317 (7) [~~A~~] As part of the application process, a business shall submit a hiring and training
1318 plan detailing [~~what~~] how the grant money will be used [~~for as part of the application process~~].

1319 (8) The administrator may [~~only~~] grant an award only up to an amount that is no more
1320 than 25% of the estimated costs to be incurred by the business for the costs in the hiring and
1321 training plan.

1322 Section 27. Section **63N-3-1101** is amended to read:

1323 **63N-3-1101. Definitions.**

1324 As used in this part:

1325 (1) "Grant" means a grant awarded under Section [63N-3-1102](#).

1326 (2) "Program" means the Manufacturing Modernization Grant Program created in
1327 Section [63N-3-1102](#).

1328 (3) "Targeted industry" means an industry or group of industries targeted by the [~~GO~~
1329 ~~Utah~~] GOEO board under Section 63N-3-111 for economic development in the state.

1330 Section 28. Section **63N-3-1102** is amended to read:

1331 **63N-3-1102. Manufacturing Modernization Grant Program -- Creation --**
1332 **Purpose -- Requirements -- Rulemaking -- Report.**

1333 (1) (a) There is created the Manufacturing Modernization Grant Program to be
1334 administered by the office.

1335 (b) The purpose of the program is to award grants to existing Utah businesses to
1336 establish, relocate, retain, or develop manufacturing industry in the state and lessen dependence
1337 on manufacturing overseas.

1338 (2) (a) An entity that submits a proposal for a grant to the office shall include details in
1339 the proposal regarding:

1340 (i) [~~how the entity plans~~] the entity's plan to use the grant to fulfill the purpose
1341 described in Subsection (1)(b);

1342 (ii) any plan to use funding sources in addition to a grant for the proposal; and

1343 (iii) any existing or planned partnerships between the entity and another individual or
1344 entity to implement the proposal.

1345 (b) In evaluating a proposal for a grant, the office shall consider:

1346 (i) the likelihood the proposal will accomplish the purpose described in Subsection
1347 (1)(b);

1348 (ii) the extent to which any additional funding sources or existing or planned
1349 partnerships will benefit the proposal; and

1350 (iii) the viability and sustainability of the proposal.

1351 (c) In determining a grant award, the office:

1352 (i) [~~shall~~] may consult with the [~~GO Utah~~] GOEO board; and

1353 (ii) may prioritize a targeted industry or an entity with fewer than 250 employees.

1354 (3) Before receiving the grant, a grant recipient shall enter into a written agreement
1355 with the office that specifies:

1356 (a) the grant amount;

1357 (b) the time period and structure for distribution of the grant, including any terms and
1358 conditions the recipient is required to meet to receive a distribution; and

- 1359 (c) the expenses for which the recipient may use the grant, including:
- 1360 (i) [~~to acquire~~] acquisition of manufacturing equipment;
- 1361 (ii) production, design, or engineering costs;
- 1362 (iii) specialized employee training;
- 1363 (iv) technology upgrades; or
- 1364 (v) [~~to provide~~] provision of a grant to another individual or entity for the expenses
- 1365 described in Subsections (3)(c)(i) through (iv) or to otherwise fulfill the recipient's proposal.

1366 (4) Subject to Subsection (2), the office may, in accordance with Title 63G, Chapter 3,
 1367 Utah Administrative Rulemaking Act, make rules to establish:

- 1368 (a) the form and process for submitting a proposal to the office for a grant;
- 1369 (b) [~~which~~] the entities that are eligible to apply for a grant;
- 1370 (c) the method and formula for determining a grant amount; and
- 1371 (d) the reporting requirements for a grant recipient.

1372 (5) On or before [~~November 30~~] October 1 of each year, the office shall provide a
 1373 written report to the Economic Development and Workforce Services Interim Committee
 1374 regarding:

- 1375 (a) each grant awarded; and
- 1376 (b) the economic impact of each grant.

1377 Section 29. Section **63N-3-1301** is enacted to read:

Part 13. Innovation in Artificial Intelligence Grant Pilot Program

63N-3-1301. Definitions.

As used in this part:

(1) "Business entity" means a for-profit or nonprofit organization.

(2) "Pilot program" means the Innovation in Artificial Intelligence Grant Pilot Program
 1383 created in Section [63N-3-1302](#).

(3) "Student" means a child enrolled in a public or private school, grades kindergarten
 1385 through twelfth grade.

Section 30. Section **63N-3-1302** is enacted to read:

**63N-3-1302. Innovation in Artificial Intelligence Grant Pilot Program created --
 1388 Purpose -- Requirements -- Report.**

(1) There is created the Innovation in Artificial Intelligence Grant Pilot Program, to be

1390 administered subject to the availability of funds by the office as described in this section.

1391 (2) (a) The purpose of the pilot program is to award a grant to a business entity to
1392 develop a program, material, and curriculum to:

1393 (i) teach a course on artificial intelligence to students, with an emphasis on practical
1394 training; and

1395 (ii) prepare students for career opportunities in technology.

1396 (b) A business entity that is awarded a grant under this section shall work in
1397 partnership with a public or private school.

1398 (3) A business entity that submits an application for a grant to the office shall include
1399 the following details in the application:

1400 (a) how the business entity proposes to fulfill the purpose described in Subsection
1401 (2)(a);

1402 (b) how the business entity proposes to work with a public or private school, as
1403 described in Subsection (2)(b); and

1404 (c) any existing or planned partnership between the business entity and another
1405 individual or business entity to implement the proposal in the application.

1406 (4) In evaluating an application for a grant, the office shall consider:

1407 (a) the likelihood that the business entity's proposal will accomplish the purpose
1408 described in Subsection (2)(a); and

1409 (b) the overall viability of the proposal.

1410 (5) Before a business entity that has an approved application for a grant may receive
1411 grant funds, the business entity shall enter into a written agreement with the office that
1412 specifies:

1413 (a) the grant amount; and

1414 (b) the time period and structure for distribution of grant funds, including any terms
1415 and conditions the office requires.

1416 (6) The office may make rules in accordance with Title 63G, Chapter 3, Utah
1417 Administrative Rulemaking Act, to administer the pilot program, including:

1418 (a) establishing criteria and procedures for applying for and awarding a grant under this
1419 section; and

1420 (b) reporting requirements from a business entity after a grant is awarded.

1421 (7) The office shall include an annual written update on the pilot program in the report
1422 described in Section [63N-1a-306](#).

1423 Section 31. Section **63N-4-103** is amended to read:

1424 **63N-4-103. Purpose of the Center for Rural Development.**

1425 The Center for Rural Development is established to:

1426 (1) foster and support economic development programs and activities for the benefit of
1427 rural counties and communities;

1428 (2) foster and support community, county, and resource management planning
1429 programs and activities for the benefit of rural counties and communities;

1430 (3) foster and support leadership training programs and activities for the benefit of:

1431 (a) rural leaders in both the public and private sectors;

1432 (b) economic development and planning personnel; and

1433 (c) rural government officials;

1434 (4) foster and support efforts to coordinate and focus the technical and other resources
1435 of appropriate institutions of higher education, local governments, private sector interests,
1436 associations, nonprofit organizations, federal agencies, and others, in ways that address the
1437 economic development, planning, and leadership challenges;

1438 (5) work to enhance the capacity of [~~the GO Utah office~~] GOEO to address rural
1439 economic development, planning, and leadership training challenges and opportunities by
1440 establishing partnerships and positive working relationships with appropriate public and private
1441 sector entities, individuals, and institutions; and

1442 (6) foster government-to-government collaboration and good working relations
1443 between state and rural government regarding economic development and planning issues.

1444 Section 32. Section **63N-4-104** is amended to read:

1445 **63N-4-104. Duties.**

1446 (1) The Center for Rural Development shall:

1447 (a) work to enhance the capacity of the office to address rural economic development,
1448 planning, and leadership training challenges and opportunities by establishing partnerships and
1449 positive working relationships with appropriate public and private sector entities, individuals,
1450 and institutions;

1451 (b) work with the [~~GO Utah~~] GOEO board to coordinate and focus available resources

1452 in ways that address the economic development, planning, and leadership training challenges
1453 and priorities in rural Utah;

1454 (c) assist in administering the Rural Opportunity Program created in Section
1455 63N-4-802; and

1456 (d) in accordance with economic development and planning policies set by state
1457 government, coordinate relations between:

1458 (i) the state;

1459 (ii) rural governments;

1460 (iii) other public and private groups engaged in rural economic planning and
1461 development; and

1462 (iv) federal agencies.

1463 (2) [(a)] The Center for Rural Development may[:(+)]₂ in accordance with Title 63G,
1464 Chapter 3, Utah Administrative Rulemaking Act, make rules necessary to carry out its
1465 duties[;].

1466 [~~(ii) accept gifts, grants, devises, and property, in cash or in kind, for the benefit of~~
1467 ~~rural Utah citizens; and]~~

1468 [~~(iii) use those gifts, grants, devises, and property received under Subsection (2)(a)(ii)~~
1469 ~~for the use and benefit of rural citizens within the state.]~~

1470 [~~(b) All resources received under Subsection (2)(a)(ii) shall be deposited in the General~~
1471 ~~Fund as dedicated credits to be used as directed in Subsection (2)(a)(iii).]~~

1472 Section 33. Section 63N-4-105 is amended to read:

1473 **63N-4-105. Program manager.**

1474 (1) The executive director [~~shall~~] may appoint a director for the Center for Rural
1475 Development with the approval of the governor.

1476 (2) The director of the Center for Rural Development shall be a person knowledgeable
1477 in the field of rural economic development and planning and experienced in administration.

1478 (3) Upon change of the executive director, the director of the Center for Rural
1479 Development may not be dismissed without cause for at least 180 days.

1480 Section 34. Section 63N-7-102 is amended to read:

1481 **63N-7-102. Utah Office of Tourism created -- Appointment of managing director**
1482 **-- Responsibilities of tourism office.**

- 1483 (1) There is created within [~~the GO Utah office~~] GOEO the Utah Office of Tourism.
- 1484 (2) (a) The executive director shall appoint a managing director of the tourism office.
- 1485 (b) The managing director may, with the approval of the executive director, appoint
- 1486 staff.
- 1487 (3) The tourism office shall:
- 1488 (a) be the tourism development authority of the state;
- 1489 (b) develop a tourism advertising, marketing, branding, destination development, and
- 1490 destination management program for the state;
- 1491 (c) receive approval from the board under Subsection [63N-7-202\(1\)\(a\)](#) before
- 1492 implementing the program described in Subsection (3)(b);
- 1493 (d) develop a plan to increase the economic contribution by tourists visiting the state;
- 1494 (e) plan and conduct a program of information, advertising, and publicity relating to the
- 1495 recreational, scenic, historic, cultural, and culinary tourist attractions, amenities, and
- 1496 advantages of the state at large;
- 1497 (f) encourage and assist in the coordination of the activities of persons, firms,
- 1498 associations, corporations, travel regions, counties, and governmental agencies engaged in
- 1499 publicizing, developing, and promoting the tourist attractions, amenities, and advantages of the
- 1500 state;
- 1501 (g) conduct a regular and ongoing research program to identify statewide economic
- 1502 trends and conditions in the tourism sector of the economy; and
- 1503 (h) ensure that any plan or program developed under this Subsection (3) addresses, but
- 1504 not be limited to, the following policies:
- 1505 (i) enhancing the state's image;
- 1506 (ii) promoting the state as a year-round destination;
- 1507 (iii) encouraging expenditures by visitors to the state; and
- 1508 (iv) expanding the markets where the state is promoted.

1509 Section 35. Section **63N-8-102** is amended to read:

1510 **63N-8-102. Definitions.**

1511 As used in this chapter:

- 1512 (1) "Digital media company" means a company engaged in the production of a digital
- 1513 media project.

1514 (2) "Digital media project" means all or part of a production of interactive
1515 entertainment or animated production that is produced for distribution in commercial or
1516 educational markets, which shall include projects intended for Internet or wireless distribution.

1517 (3) "Dollars left in the state" means expenditures made in the state for a state-approved
1518 production, including:

1519 (a) an expenditure that is subject to:

1520 (i) a corporate franchise or income tax under Title 59, Chapter 7, Corporate Franchise
1521 and Income Taxes;

1522 (ii) an individual income tax under Title 59, Chapter 10, Individual Income Tax Act;
1523 [and]

1524 (iii) a sales and use tax under Title 59, Chapter 12, Sales and Use Tax Act,
1525 notwithstanding any sales and use tax exemption allowed by law; or

1526 (iv) a combination of Subsections (3)(a)(i), (ii), and (iii);

1527 (b) payments made to a nonresident only to the extent of the income tax paid to the
1528 state on the payments, the amount of per diems paid in the state, and other direct
1529 reimbursements transacted in the state; and

1530 (c) payments made to a payroll company or loan-out corporation that is registered to do
1531 business in the state, only to the extent of the amount of withholding under Section [59-10-402](#).

1532 (4) "Loan-out corporation" means a corporation owned by one or more artists that
1533 provides services of the artists to a third party production company.

1534 (5) "Motion picture company" means a company engaged in the production of:

1535 (a) motion pictures;

1536 (b) television series; or

1537 (c) made-for-television movies.

1538 (6) "Motion picture incentive" means either a cash rebate from the Motion Picture
1539 Incentive Account or a refundable tax credit under Section [59-7-614.5](#) or [59-10-1108](#).

1540 (7) "New state ~~revenues~~ revenue" means:

1541 (a) incremental new state sales and use tax ~~revenues~~ revenue generated as a result of
1542 a digital media project that a digital media company pays under Title 59, Chapter 12, Sales and
1543 Use Tax Act;

1544 (b) incremental new state tax ~~revenues~~ revenue that a digital media company pays as

1545 a result of a digital media project under:

1546 (i) Title 59, Chapter 7, Corporate Franchise and Income Taxes;

1547 (ii) Title 59, Chapter 10, Part 1, Determination and Reporting of Tax Liability and
1548 Information;

1549 (iii) Title 59, Chapter 10, Part 2, Trusts and Estates;

1550 (iv) Title 59, Chapter 10, Part 4, Withholding of Tax; or

1551 (v) a combination of Subsections (7)(b)(i), (ii), (iii), and (iv);

1552 (c) incremental new state ~~[revenues]~~ revenue generated as individual income taxes
1553 under Title 59, Chapter 10, Part 1, Determination and Reporting of Tax Liability and
1554 Information, paid by employees of the new digital media project as evidenced by payroll
1555 records from the digital media company; or

1556 (d) a combination of Subsections (7)(a), (b), and (c).

1557 (8) "Payroll company" means a business entity that handles the payroll and becomes
1558 the employer of record for the staff, cast, and crew of a motion picture production.

1559 (9) "Refundable tax credit" means a refundable motion picture tax credit authorized
1560 under Section [63N-8-103](#) and claimed under Section [59-7-614.5](#) or [59-10-1108](#).

1561 (10) "Restricted account" means the Motion Picture Incentive Account created in
1562 Section [63N-8-103](#).

1563 (11) "Rural production" means a state-approved production in which at least 75% of
1564 the total number of production days occur within:

1565 (a) a county of the third, fourth, fifth, or sixth class; or

1566 (b) a county of the second class that has a national park within or partially within the
1567 county's boundaries.

1568 (12) "State-approved production" means a production under Subsections (2) and (5)
1569 that is:

1570 (a) approved by the office and ratified by the [~~GO Utah board~~] Board of Tourism
1571 Development created in Section [63N-7-201](#); and

1572 (b) produced in the state by a motion picture company.

1573 (13) "Tax credit amount" means the amount the office lists as a tax credit on a tax
1574 credit certificate for a taxable year.

1575 (14) "Tax credit certificate" means a certificate issued by the office that:

- 1576 (a) lists the name of the applicant;
- 1577 (b) lists the applicant's taxpayer identification number;
- 1578 (c) lists the amount of tax credit that the office awards the applicant for the taxable
- 1579 year; and
- 1580 (d) may include other information as determined by the office.

1581 Section 36. Section **63N-8-103** is amended to read:

1582 **63N-8-103. Motion Picture Incentive Account created -- Cash rebate incentives --**
1583 **Refundable tax credit incentives.**

1584 (1) (a) There is created within the General Fund a restricted account known as the
1585 Motion Picture Incentive Account, which the office shall use to provide cash rebate incentives
1586 for state-approved productions by a motion picture company.

1587 (b) All interest generated from investment of money in the restricted account shall be
1588 deposited in the restricted account.

1589 (c) The restricted account shall consist of an annual appropriation by the Legislature.

1590 (d) The office shall:

1591 (i) with the advice of the [~~GO Utah board~~] Board of Tourism Development created in
1592 Section 63N-7-201, administer the restricted account; and

1593 (ii) make payments from the restricted account as required under this section.

1594 (e) The cost of administering the restricted account shall be paid from money in the
1595 restricted account.

1596 (2) (a) A motion picture company or digital media company seeking disbursement of
1597 an incentive allowed under an agreement with the office shall follow the procedures and
1598 requirements of this Subsection (2).

1599 (b) The motion picture company or digital media company shall provide the office with
1600 an incentive request form, provided by the office, identifying and documenting the dollars left
1601 in the state and new state [~~revenues~~] revenue generated by the motion picture company or
1602 digital media company for state-approved production, including any related tax returns by the
1603 motion picture company, payroll company, digital media company, or loan-out corporation
1604 under Subsection (2)(d).

1605 (c) For a motion picture company, an independent certified public accountant shall:

1606 (i) review the incentive request form submitted by the motion picture company; and

1607 (ii) provide a report on the accuracy and validity of the incentive request form,
1608 including the amount of dollars left in the state, in accordance with the agreed upon procedures
1609 established by the office by rule.

1610 (d) The motion picture company, digital media company, payroll company, or loan-out
1611 corporation shall provide the office with a document that expressly directs and authorizes the
1612 State Tax Commission to disclose the entity's tax returns and other information concerning the
1613 entity that would otherwise be subject to confidentiality under Section 59-1-403 or Section
1614 6103, Internal Revenue Code, to the office.

1615 (e) The office shall submit the document described in Subsection (2)(d) to the State
1616 Tax Commission.

1617 (f) Upon receipt of the document described in Subsection (2)(d), the State Tax
1618 Commission shall provide the office with the information requested by the office that the
1619 motion picture company, digital media company, payroll company, or loan-out corporation
1620 directed or authorized the State Tax Commission to provide to the office in the document
1621 described in Subsection (2)(d).

1622 (g) Subject to Subsection (3), for a motion picture company the office shall:

1623 (i) review the incentive request form from the motion picture company described in
1624 Subsection (2)(b) and verify that the incentive request form was reviewed by an independent
1625 certified public accountant as described in Subsection (2)(c); and

1626 (ii) based upon the independent certified public accountant's report under Subsection
1627 (2)(c), determine the amount of the incentive that the motion picture company is entitled to
1628 under the motion picture company's agreement with the office.

1629 (h) Subject to Subsection (3), for a digital media company, the office shall:

1630 (i) ensure the digital media project results in new state ~~[revenues]~~ revenue; and

1631 (ii) based upon review of new state ~~[revenues]~~ revenue, determine the amount of the
1632 incentive that a digital media company is entitled to under the digital media company's
1633 agreement with the office.

1634 (i) Subject to Subsection (3), if the incentive is in the form of a cash rebate, the office
1635 shall pay the incentive from the restricted account to the motion picture company,
1636 notwithstanding Subsections 51-5-3(23)(b) and 63J-1-105(6).

1637 (j) If the incentive is in the form of a refundable tax credit under Section 59-7-614.5 or

1638 59-10-1108, the office shall:

1639 (i) issue a tax credit certificate to the motion picture company or digital media
1640 company; and

1641 (ii) provide a digital record of the tax credit certificate to the State Tax Commission.

1642 (k) A motion picture company or digital media company may not claim a motion
1643 picture tax credit under Section 59-7-614.5 or 59-10-1108 unless the motion picture company
1644 or digital media company has received a tax credit certificate for the claim issued by the office
1645 under Subsection (2)(j)(i).

1646 (l) A motion picture company or digital media company may claim a motion picture
1647 tax credit on the motion picture company's or the digital media company's tax return for the
1648 amount listed on the tax credit certificate issued by the office.

1649 (m) A motion picture company or digital media company that claims a tax credit under
1650 Subsection (2)(l) shall retain the tax credit certificate and all supporting documentation in
1651 accordance with Subsection 63N-8-104(6).

1652 (3) (a) Subject to this Subsection (3), the office may issue \$6,793,700 in tax credit
1653 certificates under this part in each fiscal year.

1654 ~~[(b) For the fiscal year ending June 30, 2022, the office may issue \$8,393,700 in tax
1655 credit certificates under this part.]~~

1656 ~~[(c)]~~ (b) For fiscal years 2023 and 2024, in addition to the amount of tax credit
1657 certificates authorized under Subsection (3)(a), the office may issue \$12,000,000 in tax credit
1658 certificates under this part only for rural productions.

1659 ~~[(d)]~~ (c) If the office does not issue tax credit certificates in a fiscal year totaling the
1660 amount authorized under this Subsection (3), the office may carry over that amount for
1661 issuance in subsequent fiscal years.

1662 Section 37. Section 63N-8-104 is amended to read:

1663 **63N-8-104. Motion picture incentives -- Standards to qualify for an incentive --**
1664 **Limitations -- Content of agreement between office and motion picture company or**
1665 **digital media company.**

1666 (1) In addition to the requirements for receiving a motion picture incentive as set forth
1667 in this part, the office, in accordance with Title 63G, Chapter 3, Utah Administrative
1668 Rulemaking Act, shall make rules establishing:

1669 (a) the standards that a motion picture company or digital media company must meet to
1670 qualify for the motion picture incentive; and

1671 (b) criteria for determining the amount of the incentive.

1672 (2) The office shall ensure that those standards include the following:

1673 (a) an incentive may only be issued for a state-approved production by a motion picture
1674 company or digital media company;

1675 (b) financing has been obtained and is in place for the production; and

1676 (c) the economic impact of the production on the state represents new incremental
1677 economic activity in the state as opposed to existing economic activity.

1678 (3) With respect to a digital media project, the office shall consider economic
1679 modeling, including the costs and benefits of the digital media project to state and local
1680 governments in determining the motion picture incentive amount.

1681 (4) The office may also consider giving preference to a production that stimulates
1682 economic activity in rural areas of the state or that has Utah content, such as recognizing that
1683 the production was made in the state or uses Utah as Utah in the production.

1684 (5) (a) The office, with advice from the [~~GO Utah board~~] Board of Tourism
1685 Development created in Section 63N-7-201, may enter into an agreement with a motion picture
1686 company or digital media company that meets the standards established under this section and
1687 satisfies the other qualification requirements under this part.

1688 (b) Subject to Subsection 63N-8-103(3), the office may commit or authorize a motion
1689 picture incentive:

1690 (i) to a motion picture company of up to 20% of the dollars left in the state by the
1691 motion picture company, and a motion picture company can receive an additional 5%, not to
1692 exceed 25% of the dollars left in the state by the motion picture company if the company
1693 fulfills certain requirements determined by the office including:

1694 (A) employing a significant percentage of cast and crew from Utah;

1695 (B) highlighting the state of Utah and the Utah Film Commission in the motion picture
1696 credits; or

1697 (C) other promotion opportunities as agreed upon by the office and the motion picture
1698 company; and

1699 (ii) to a digital media company, if the incentive does not exceed 100% of the new state

1700 revenue less the considerations under Subsection (3), but not to exceed 20% of the dollars left
1701 in the state by the digital media company.

1702 (c) The office may not give a cash rebate incentive from the Motion Picture Incentive
1703 Restricted Account for a digital media project.

1704 (6) The office shall ensure that the agreement entered into with a motion picture
1705 company or digital media company under Subsection (5)(a):

1706 (a) details the requirements that the motion picture company or digital media company
1707 must meet to qualify for an incentive under this part;

1708 (b) specifies:

1709 (i) the nature of the incentive; and

1710 (ii) the maximum amount of the motion picture incentive that the motion picture
1711 company or digital media company may earn for a taxable year and over the life of the
1712 production;

1713 (c) establishes the length of time over which the motion picture company or digital
1714 media company may claim the motion picture incentive;

1715 (d) requires the motion picture company or digital media company to retain records
1716 supporting its claim for a motion picture incentive for at least four years after the motion
1717 picture company or digital media company claims the incentive under this part; and

1718 (e) requires the motion picture company or digital media company to submit to audits
1719 for verification of the claimed motion picture incentive.

1720 Section 38. Section **63N-13-305** is amended to read:

1721 **63N-13-305. Office oversight over contract performance of facilitator -- Office**
1722 **reports to Legislature.**

1723 (1) The office shall monitor and oversee a facilitator's performance under a contract
1724 under Section **63N-13-303** to ensure that the facilitator is fulfilling the requirements of Section
1725 **63N-13-304**.

1726 (2) Before [~~November 15~~] October 1 of each year, the office shall provide an annual
1727 report to the Economic Development and Workforce Services Interim Committee of the
1728 facilitator's activities under this part.

1729 Section 39. Section **63N-16-301** is amended to read:

1730 **63N-16-301. Regulatory relief web page.**

1731 (1) The regulatory relief office shall create and maintain on [~~the GO Utah office's~~
 1732 GOEO's website a web page that invites residents and businesses in the state to make
 1733 suggestions regarding laws and regulations that could be modified or eliminated to reduce the
 1734 regulatory burden of residents and businesses in the state.

1735 (2) On at least a quarterly basis, the regulatory relief office shall compile the results of
 1736 suggestions from the web page and provide a written report to the governor, the Business and
 1737 Labor Interim Committee, and the Economic Development and Workforce Services Interim
 1738 Committee that describes the most common suggestions.

1739 (3) In creating the report described in Subsection (2), the regulatory relief office and
 1740 the advisory committee:

1741 (a) shall ensure that private information of residents and businesses that make
 1742 suggestions on the web page is not made public; and

1743 (b) may evaluate the suggestions and provide analysis and suggestions regarding which
 1744 state laws and regulations could be modified or eliminated to reduce the regulatory burden of
 1745 residents and businesses in the state while still protecting consumers.

1746 Section 40. Section **63N-17-102** is amended to read:

1747 **63N-17-102. Definitions.**

1748 As used in this chapter:

1749 (1) "Broadband center" means the Utah Broadband Center created in Section
 1750 63N-17-201.

1751 [~~(2) "Eligible applicant" means:~~]

1752 [~~(a) a telecommunications provider or an Internet service provider;~~]

1753 [~~(b) a local government entity and one or more private entities, collectively, who are~~
 1754 ~~parties to a public-private partnership established for the purpose of expanding affordable~~
 1755 ~~broadband access in the state; or]~~

1756 [~~(c) a tribal government.~~]

1757 (2) "Final proposal" means the submission provided by the state to the Assistant
 1758 Secretary of Commerce for Communications and Information as part of the state's BEAD
 1759 Application, as set forth in 47 U.S.C. Sec. 1702(e)(4).

1760 (3) "Initial proposal" means the submission provided by the state to the Assistant
 1761 Secretary of Commerce for Communications and Information as part of the state's BEAD

1762 Application, as set forth in 47 U.S.C. Sec. 1702(e)(3).

1763 (4) "Letter of intent" means the submission provided by the state to the Assistant
 1764 Secretary of Commerce for Communications and Information as part of the state's BEAD
 1765 Application, as set forth in 47 U.S.C. Sec. 1702(e)(1)(B).

1766 ~~[(3)]~~ (5) "Public-private partnership" means an arrangement or agreement between a
 1767 government entity and one or more private persons to fund and provide for a public need
 1768 through the development or operation of a public project in which the private person or persons
 1769 share with the government entity the responsibility or risk of developing, owning, maintaining,
 1770 financing, or operating the project.

1771 (6) "Subgrantee" means an entity that receives funds from the state under:

1772 (a) the Broadband Access Grant Program created in Section [63N-17-301](#); or

1773 (b) the Broadband Equity Access and Deployment Grant Program created in Section
 1774 [63N-17-401](#).

1775 (7) "State BEAD application" means a submission by the state for a grant under the
 1776 federal Broadband Equity Access and Deployment Program established under 47 U.S.C. Sec.
 1777 1702(b), consisting of a letter of intent, initial proposal, and final proposal.

1778 ~~[(4) "Underserved area" means an area of the state that is underserved in terms of the~~
 1779 ~~area's access to broadband service, as further defined by rule made by the broadband center.]~~

1780 ~~[(5) "Unserved area" means an area of the state that is rural and unserved in terms of~~
 1781 ~~the area's access to broadband service, as further defined by rule made by the broadband~~
 1782 ~~center.]~~

1783 Section 41. Section **63N-17-201** is amended to read:

1784 **63N-17-201. Utah Broadband Center -- Creation -- Director -- Duties.**

1785 (1) There is created within the office the Utah Broadband Center.

1786 (2) The executive director shall appoint a director of the broadband center to oversee
 1787 the operations of the broadband center.

1788 (3) The broadband center shall:

1789 (a) ensure that publicly funded broadband projects continue to be publicly accessible
 1790 and provide a public benefit;

1791 (b) develop the statewide digital connectivity plan described in Section [63N-17-203](#);

1792 (c) carry out the duties described in Section [63N-17-202](#); ~~[and]~~

1793 (d) administer the Broadband Access Grant Program in accordance with Part 3,
1794 Broadband Access Grant Program[~~;~~]; and

1795 (e) administer the Broadband Equity Access and Deployment Grant Program in
1796 accordance with Part 4, Broadband Equity Access and Deployment Program.

1797 [~~e)] (f) The broadband center shall ensure efficiency with respect to:~~

1798 (i) expenditure of funds; and

1799 (ii) avoiding duplication of efforts.

1800 [~~f)] (g) The broadband center shall consider administering broadband infrastructure
1801 funds in a manner that:~~

1802 (i) efficiently maximizes the leverage of federal funding;

1803 (ii) avoids the use of public funds for broadband facilities that duplicate existing
1804 broadband facilities that already meet or exceed federal standards; and

1805 (iii) accounts for the benefits and costs to the state of existing facilities, equipment, and
1806 services of public and private broadband providers.

1807 Section 42. Section **63N-17-202** is amended to read:

1808 **63N-17-202. Infrastructure and broadband coordination.**

1809 (1) The broadband center shall partner with the Utah Geospatial Resource Center
1810 created in Section **63A-16-505** to collect and maintain a database and interactive map that
1811 displays economic development data statewide, including:

1812 (a) voluntarily submitted broadband availability, speeds, and other broadband data;

1813 (b) voluntarily submitted public utility data;

1814 (c) workforce data, including information regarding:

1815 (i) enterprise zones designated under Section **63N-2-206**;

1816 (ii) public institutions of higher education; and

1817 (iii) APEX accelerators;

1818 (d) transportation data, which may include information regarding railway routes,
1819 commuter rail routes, airport locations, and major highways;

1820 (e) lifestyle data, which may include information regarding state parks, national parks
1821 and monuments, United States Forest Service boundaries, ski areas, golf courses, and hospitals;
1822 and

1823 (f) other relevant economic development data as determined by the office, including

1824 data provided by partner organizations.

1825 (2) The broadband center may:

1826 (a) make recommendations to state and federal agencies, local governments, the
1827 governor, and the Legislature regarding policies and initiatives that promote the development
1828 of broadband-related infrastructure in the state and help implement those policies and
1829 initiatives;

1830 (b) facilitate coordination between broadband providers and public and private entities;

1831 (c) collect and analyze data on broadband availability and usage in the state, including
1832 Internet speed, capacity, the number of unique visitors, and the availability of broadband
1833 infrastructure throughout the state;

1834 (d) create a voluntary broadband ~~[advisory committee]~~ alliance, which shall include
1835 broadband providers and other public and private stakeholders, to solicit input on
1836 broadband-related policy guidance, best practices, and adoption strategies;

1837 (e) work with broadband providers, state and local governments, and other public and
1838 private stakeholders to facilitate and encourage the expansion and maintenance of broadband
1839 infrastructure throughout the state; and

1840 (f) in accordance with the requirements of Title 63J, Chapter 5, Federal Funds
1841 Procedures Act, and in accordance with federal requirements:

1842 (i) apply for federal grants;

1843 (ii) participate in federal programs; and

1844 (iii) administer federally funded broadband-related programs.

1845 Section 43. Section **63N-17-203** is amended to read:

1846 **63N-17-203. Statewide digital connectivity plan.**

1847 ~~[(1)]~~ As used in this section:

1848 ~~[(a)]~~ (1) "Commission" means the Utah Broadband Center Advisory Commission
1849 created in Section [36-29-109](#).

1850 ~~[(b)]~~ (2) "Strategic plan" means the statewide digital connectivity plan created in
1851 ~~[Subsection (2)]~~ accordance with Subsections (2) and (3).

1852 ~~[(2)]~~ (3) The broadband center shall develop the ~~[statewide digital connectivity]~~
1853 strategic plan.

1854 ~~[(3)]~~ (4) The strategic plan shall include strategies to:

- 1855 (a) implement broadband connectivity statewide;
- 1856 (b) promote digital equity;
- 1857 (c) apply for federal infrastructure funds; and
- 1858 (d) apply for additional funds.

1859 ~~[(4)]~~ (5) In developing the strategic plan, the broadband center shall work with the
1860 commission.

1861 ~~[(5)]~~ (6) The center shall provide the commission with status updates regarding:

- 1862 (a) implementation of the commission's recommendations;
- 1863 (b) ~~[recommendations the center has received from the Transportation Commission,~~
1864 ~~created in Section 72-1-301;]~~ the grant programs created in Sections 63N-17-301 and
1865 63N-17-401, including:

- 1866 (i) applications received for grant funding;
- 1867 (ii) grant award recommendations; and
- 1868 (iii) projects implemented by a subgrantee with grant funding;
- 1869 (c) strategic plan development;
- 1870 (d) strategic plan implementation;
- 1871 (e) grants received in addition to those described in Subsection (5)(b);
- 1872 (f) projects funded in addition to those described in Subsection (5)(b); and
- 1873 (g) recommendations for legislation.

1874 ~~[(6)]~~ (7) The broadband center shall submit the strategic plan to the commission for the
1875 commission's recommendation before finalizing the strategic plan.

1876 ~~[(7)]~~ (8) On or before ~~[November 30]~~ October 1 of each year, the broadband center
1877 shall report to the commission and the Public Utilities, Energy, and Technology Interim
1878 Committee regarding ~~[the]~~ status updates ~~[described in Subsection (5)].~~

1879 Section 44. Section **63N-17-301** is amended to read:

1880 **63N-17-301. Creation of Broadband Access Grant Program.**

1881 (1) As used in this part:

1882 (a) "Eligible applicant" means:

- 1883 (i) a telecommunications provider or an Internet service provider;
- 1884 (ii) a local government entity and one or more private entities, collectively, who are
1885 parties to a public-private partnership established for the purpose of expanding affordable

1886 broadband access in the state; or

1887 (iii) a tribal government.

1888 (b) "Underserved area" means an area of the state that is underserved in terms of the
1889 area's access to broadband service, as further defined by rule made by the broadband center.

1890 (c) "Unserved area" means an area of the state that is unserved in terms of the area's
1891 access to broadband service, as further defined by rule made by the broadband center.

1892 (2) There is established a grant program known as the Broadband Access Grant
1893 Program that is administered by the broadband center in accordance with this part.

1894 [~~(2)~~] (3) (a) The broadband center may award a grant under this part to an eligible
1895 applicant ~~[who]~~ that submits to the broadband center an application that includes a proposed
1896 project to extend broadband service to individuals and businesses in an unserved area or an
1897 underserved area by providing last-mile connections to end users.

1898 (b) Subsection [~~(2)~~](a) (3)(a) does not prohibit the broadband center from awarding a
1899 grant for a proposed project that also includes middle-mile elements that are necessary for the
1900 last-mile connections.

1901 [~~(3)~~] (4) In awarding grants under this part, the broadband center shall:

1902 (a) based on the following criteria and in the order provided, prioritize proposed
1903 projects:

1904 (i) located in unserved areas;

1905 (ii) located in underserved areas;

1906 (iii) (A) that the eligible applicant developed after meaningful engagement with the
1907 impacted community to identify the community's needs and innovative means of providing a
1908 public benefit that addresses the community's needs; and

1909 (B) that include, as a component of the proposed project, a long-term public benefit to
1910 the impacted community developed in response to the eligible applicant's engagement with the
1911 community;

1912 (iv) located in an economically distressed area of the state, as measured by indices of
1913 unemployment, poverty, or population loss;

1914 (v) that make the greatest investment in last-mile connections;

1915 (vi) that provide higher speed broadband access to end users; and

1916 (vii) for which the eligible applicant provides at least 25% of the money needed for the

1917 proposed project, with higher priority to proposed projects for which the eligible applicant
1918 provides a greater percentage of the money needed for the proposed project; and

1919 (b) consider the impact of available funding for the proposed project from other
1920 sources, including money from matching federal grant programs.

1921 [~~(4) The broadband center may not award a grant under this part that exceeds~~
1922 \$7,500,000.]

1923 (5) For a project that the eligible applicant cannot complete in a single fiscal year, the
1924 broadband center may distribute grant proceeds for the project over the course of the project's
1925 construction.

1926 [~~(6) In awarding grants under this part, the broadband center shall ensure that grant~~
1927 funds are not used in a manner that causes competition among projects that are substantially
1928 supported by state funds, as determined in accordance with rule made by the broadband center.]

1929 [(7)] (6) In awarding a grant under this part, the broadband center shall ensure that
1930 grant funds are not used by a subgrantee in a manner that causes competition among projects
1931 that are substantially supported by state funds or federal funds subgranted by the state, as
1932 determine in accordance with rules made by the broadband center in accordance with Title
1933 63G, Chapter 3, Utah Administrative Rulemaking Act.

1934 (7) As provided in and subject to the requirements of Title 63G, Chapter 2,
1935 Government Records Access and Management Act, a record submitted to the broadband center
1936 that contains a trade secret or confidential commercial information described in Subsection
1937 63G-2-305(2) is a protected record.

1938 Section 45. Section 63N-17-401 is enacted to read:

1939 **63N-17-401. Creation of Broadband Equity Access and Deployment Grant**
1940 **Program.**

1941 (1) There is established a grant program known as the Broadband Equity Access and
1942 Deployment Grant Program that is administered by the broadband center in accordance with:

1943 (a) this part; and

1944 (b) the requirements of the National Telecommunications and Information
1945 Administration's Broadband Equity Access and Deployment Program, 47 U.S. Code Sec. 1702
1946 et seq.

1947 (2) The broadband center shall:

1948 (a) prepare and submit the state's Broadband Equity Access and Deployment
1949 application, including the letter of intent, initial proposal, and final proposal to the National
1950 Telecommunications and Information Administration;

1951 (b) administer the Broadband Equity Access and Deployment Grant Program in
1952 accordance with this section and as approved by the National Telecommunications and
1953 Information Administration;

1954 (c) accept and process an application for subgranted funds;

1955 (d) make a recommendation to the broadband commission on whether an application
1956 for subgranted funds should be approved or denied;

1957 (e) ensure that a subgrantee complies with the state's final proposal to the National
1958 Telecommunications and Information Administration; and

1959 (f) make rules, in accordance with Title 63G, Chapter 3, Utah Administrative
1960 Rulemaking Act, necessary to administer this section.

1961 (3) The broadband commission:

1962 (a) shall take the broadband center's recommendations, as described in Subsection
1963 (2)(d); and

1964 (b) may approve an application for subgranted funds if the application meets the
1965 requirements of this section, any rule made pursuant to this section, and the requirements of the
1966 National Telecommunications and Information Administration's Broadband Equity Access and
1967 Deployment Program, 47 U.S. Code Sec. 1702 et seq.

1968 (4) The broadband commission may close a meeting to receive and discuss a
1969 recommendation from the broadband center on whether an application for subgranted funds
1970 should be approved or denied if:

1971 (a) a quorum of the broadband commission is present;

1972 (b) the meeting is an open meeting for which notice has been given under Section
1973 52-4-202; and

1974 (c) two-thirds of the members of the broadband commission present at the open
1975 meeting vote to close the meeting for the purpose of discussing the recommendation of the
1976 broadband center.

1977 Section 46. **Repealer.**

1978 This bill repeals:

02-02-24 9:39 AM

2nd Sub. (Salmon) S.B. 84

- 1979 Section **63N-1a-101**, Title.
- 1980 Section **63N-17-101**, Title.
- 1981 Section 47. **Effective date.**
- 1982 This bill takes effect on May 1, 2024.