

POINT OF THE MOUNTAIN STATE LAND AUTHORITY

AMENDMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jerry W. Stevenson

House Sponsor: _____

LONG TITLE

General Description:

This bill modifies provisions relating to the Point of the Mountain State Land Authority.

Highlighted Provisions:

This bill:

- ▶ modifies the definition of point of the mountain state land, for purposes of the Point of the Mountain State Land Authority Act;
- ▶ modifies provisions relating to limitations on Authority board members; and
- ▶ provides for a portion of sales tax revenue generated from point of the mountain state land to be paid to the Authority.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

11-59-102, as last amended by Laws of Utah 2023, Chapters 16, 263

11-59-306, as last amended by Laws of Utah 2022, Chapter 237

59-12-103 (Contingently Superseded 01/01/25), as last amended by Laws of Utah



28 2023, Chapters 22, 213, 329, 361, and 471

29 **59-12-103 (Contingently Effective 01/01/25)**, as last amended by Laws of Utah 2023,
30 Chapters 22, 213, 329, 361, 459, and 471

31

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

33 Section 1. Section **11-59-102** is amended to read:

34 **11-59-102. Definitions.**

35 As used in this chapter:

36 (1) "Authority" means the Point of the Mountain State Land Authority, created in
37 Section **11-59-201**.

38 (2) "Board" means the authority's board, created in Section **11-59-301**.

39 (3) "Development":

40 (a) means the construction, reconstruction, modification, expansion, or improvement of
41 a building, utility, infrastructure, landscape, parking lot, park, trail, recreational amenity, or
42 other facility, including:

43 (i) the demolition or preservation or repurposing of a building, infrastructure, or other
44 facility;

45 (ii) surveying, testing, locating existing utilities and other infrastructure, and other
46 preliminary site work; and

47 (iii) any associated planning, design, engineering, and related activities; and

48 (b) includes all activities associated with:

49 (i) marketing and business recruiting activities and efforts;

50 (ii) leasing, or selling or otherwise disposing of, all or any part of the point of the
51 mountain state land; and

52 (iii) planning and funding for mass transit infrastructure to service the point of the
53 mountain state land.

54 (4) "Facilities division" means the Division of Facilities Construction and
55 Management, created in Section **63A-5b-301**.

56 (5) "New correctional facility" means the state correctional facility being developed in
57 Salt Lake City to replace the state correctional facility in Draper.

58 (6) "Point of the mountain state land" means:

59 (a) the approximately 700 acres of state-owned land in Draper, including land used for
60 the operation of a state correctional facility until completion of the new correctional facility and
61 state-owned land in the vicinity of the current state correctional facility[-]; and

62 (b) any land that the authority acquires in addition to the land described in Subsection
63 (6)(a).

64 (7) "Public entity" means:

65 (a) the state, including each department, division, or other agency of the state; or

66 (b) a county, city, town, metro township, school district, special district, special service
67 district, interlocal cooperation entity, community reinvestment agency, or other political
68 subdivision of the state, including the authority.

69 (8) "Publicly owned infrastructure and improvements":

70 (a) means infrastructure, improvements, facilities, or buildings that:

71 (i) benefit the public; and

72 (ii) (A) are owned by a public entity or a utility; or

73 (B) are publicly maintained or operated by a public entity; and

74 (b) includes:

75 (i) facilities, lines, or systems that provide:

76 (A) water, chilled water, or steam; or

77 (B) sewer, storm drainage, natural gas, electricity, energy storage, renewable energy,
78 microgrids, or telecommunications service;

79 (ii) streets, roads, curb, gutter, sidewalk, walkways, solid waste facilities, parking
80 facilities, and public transportation facilities; and

81 (iii) greenspace, parks, trails, recreational amenities, or other similar facilities.

82 (9) "Taxing entity" means the same as that term is defined in Section [59-2-102](#).

83 Section 2. Section **11-59-306** is amended to read:

84 **11-59-306. Limitations on board members.**

85 (1) As used in this section:

86 (a) "Designated individual" means an individual:

87 (i) (A) who is a member of the Senate or House of Representatives;

88 (B) who has been appointed as a member of the board under Subsection

89 [11-59-302\(2\)\(a\)](#) or (b); and

90 (C) whose legislative district includes some or all of the point of the mountain state
91 land; or

92 (ii) who is designated to serve as a board member under Subsection 11-59-302(2)(e) or
93 (f).

94 (b) "Direct financial benefit":

95 (i) means any form of financial benefit that accrues to an individual directly as a result
96 of the development of the point of the mountain state land, including:

97 (A) compensation, commission, or any other form of a payment or increase of money;
98 and

99 (B) an increase in the value of a business or property; and

100 (ii) does not include a financial benefit that accrues to the public generally as a result of
101 the development of the point of the mountain state land.

102 (c) "Family member" means a parent, spouse, sibling, child, or grandchild.

103 (d) (i) "Interest in real property" means every type of real property interest, whether
104 recorded or unrecorded, including:

105 [~~(i)~~] (A) a legal or equitable interest;

106 [~~(ii)~~] (B) an option on real property;

107 [~~(iii)~~] (C) an interest under a contract;

108 [~~(iv)~~] (D) fee simple ownership;

109 [~~(v)~~] (E) ownership as a tenant in common or in joint tenancy or another joint
110 ownership arrangement;

111 [~~(vi)~~] (F) ownership through a partnership, limited liability company, or corporation
112 that holds title to a real property interest in the name of the partnership, limited liability
113 company, or corporation;

114 [~~(vii)~~] (G) leasehold interest; and

115 [~~(viii)~~] (H) any other real property interest that is capable of being owned.

116 (ii) "Interest in real property" does not include:

117 (A) an interest in a personal residence in which the individual resides or, in the case of
118 an intended future acquisition, intends to reside; or

119 (B) an interest as a tenant paying market-rate rent in a building that is located on point
120 of the mountain state land.

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

122 (a) subject to Subsection (5) for a designated individual, the individual owns an interest
123 in real property[~~other than a personal residence in which the individual resides,~~] on or within
124 five miles of the point of the mountain state land;

125 (b) a family member of the individual owns an interest in real property[~~other than a
126 personal residence in which the family member resides,~~] located on or within one-half mile of
127 the point of the mountain state land;

128 (c) the individual or a family member of the individual owns an interest in, is directly
129 affiliated with, or is an employee or officer of a firm, company, or other entity that the
130 individual reasonably believes is likely to participate in or receive compensation or other direct
131 financial benefit from the development of the point of the mountain state land; or

132 (d) the individual or a family member of the individual receives or is expected to
133 receive a direct financial benefit.

134 (3) (a) Before taking office as a board member, an individual shall submit to the
135 authority a statement:

136 (i) verifying that the individual's service as a board member does not violate
137 Subsection (2); and

138 (ii) for a designated individual, identifying any interest in real property[~~other than a
139 personal residence in which the individual resides,~~] located on or within five miles of the point
140 of the mountain state land.

141 (b) If a designated individual takes action, during the individual's service as a board
142 member, to initiate, negotiate, or otherwise arrange for the acquisition of an interest in real
143 property[~~other than a personal residence in which the individual intends to live,~~] located on or
144 within five miles of the point of the mountain state land, the designated individual shall submit
145 a written statement to the board chair describing the action, the interest in real property that the
146 designated individual intends to acquire, and the location of the real property.

147 (4) Except for a board member who is a designated individual, a board member is
148 disqualified from further service as a board member if the board member, at any time during
149 the board member's service on the board, takes any action to initiate, negotiate, or otherwise
150 arrange for the acquisition of an interest in real property[~~other than a personal residence in
151 which the member intends to reside,~~] located on or within five miles of the point of the

152 mountain state land.

153 (5) A designated individual who submits a written statement under Subsection
154 (3)(a)(ii) or (b) may not serve or continue to serve as a board member unless at least two-thirds
155 of all other board members conclude that the designated individual's service as a board member
156 does not and will not create a material conflict of interest impairing the ability of the
157 designated individual to exercise fair and impartial judgment as a board member and to act in
158 the best interests of the authority.

159 (6) (a) The board may not allow a firm, company, or other entity to participate in
160 planning, managing, or implementing the development of the point of the mountain state land
161 if a board member or a family member of a board member owns an interest in, is directly
162 affiliated with, or is an employee or officer of the firm, company, or other entity.

163 (b) Before allowing a firm, company, or other entity to participate in planning,
164 managing, or implementing the development of the point of the mountain state land, the board
165 may require the firm, company, or other entity to certify that no board member or family
166 member of a board member owns an interest in, is directly affiliated with, or is an employee or
167 officer of the firm, company, or other entity.

168 Section 3. Section **59-12-103 (Contingently Superseded 01/01/25)** is amended to
169 read:

170 **59-12-103 (Contingently Superseded 01/01/25). Sales and use tax base -- Rates --**
171 **Effective dates -- Use of sales and use tax revenues.**

172 (1) A tax is imposed on the purchaser as provided in this part on the purchase price or
173 sales price for amounts paid or charged for the following transactions:

174 (a) retail sales of tangible personal property made within the state;

175 (b) amounts paid for:

176 (i) telecommunications service, other than mobile telecommunications service, that
177 originates and terminates within the boundaries of this state;

178 (ii) mobile telecommunications service that originates and terminates within the
179 boundaries of one state only to the extent permitted by the Mobile Telecommunications

180 Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or

181 (iii) an ancillary service associated with a:

182 (A) telecommunications service described in Subsection (1)(b)(i); or

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

214 property; or

215 (B) the particular parts used in the repairs or renovations of that tangible personal
216 property are exempt from a tax under this chapter;

217 (h) except as provided in Subsection 59-12-104(7), amounts paid or charged for
218 assisted cleaning or washing of tangible personal property;

219 (i) amounts paid or charged for tourist home, hotel, motel, or trailer court
220 accommodations and services that are regularly rented for less than 30 consecutive days;

221 (j) amounts paid or charged for laundry or dry cleaning services;

222 (k) amounts paid or charged for leases or rentals of tangible personal property if within
223 this state the tangible personal property is:

224 (i) stored;

225 (ii) used; or

226 (iii) otherwise consumed;

227 (l) amounts paid or charged for tangible personal property if within this state the
228 tangible personal property is:

229 (i) stored;

230 (ii) used; or

231 (iii) consumed;

232 (m) amounts paid or charged for a sale:

233 (i) (A) of a product transferred electronically; or

234 (B) of a repair or renovation of a product transferred electronically; and

235 (ii) regardless of whether the sale provides:

236 (A) a right of permanent use of the product; or

237 (B) a right to use the product that is less than a permanent use, including a right:

238 (I) for a definite or specified length of time; and

239 (II) that terminates upon the occurrence of a condition; and

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

242 (2) (a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax
243 are imposed on a transaction described in Subsection (1) equal to the sum of:

244 (i) a state tax imposed on the transaction at a tax rate equal to the sum of:

245 (A) 4.70% plus the rate specified in Subsection (11)(a); and
246 (B) (I) the tax rate the state imposes in accordance with Part 18, Additional State Sales
247 and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211
248 through 59-12-215 is in a county in which the state imposes the tax under Part 18, Additional
249 State Sales and Use Tax Act; and
250 (II) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales
251 and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211
252 through 59-12-215 is in a city, town, or the unincorporated area of a county in which the state
253 imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and
254 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
255 transaction under this chapter other than this part.
256 (b) Except as provided in Subsection (2)(f) or (g) and subject to Subsection (2)(l), a
257 state tax and a local tax are imposed on a transaction described in Subsection (1)(d) equal to
258 the sum of:
259 (i) a state tax imposed on the transaction at a tax rate of 2%; and
260 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
261 transaction under this chapter other than this part.
262 (c) Except as provided in Subsection (2)(f) or (g), a state tax and a local tax are
263 imposed on amounts paid or charged for food and food ingredients equal to the sum of:
264 (i) a state tax imposed on the amounts paid or charged for food and food ingredients at
265 a tax rate of 1.75%; and
266 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
267 amounts paid or charged for food and food ingredients under this chapter other than this part.
268 (d) Except as provided in Subsection (2)(f) or (g), a state tax is imposed on amounts
269 paid or charged for fuel to a common carrier that is a railroad for use in a locomotive engine at
270 a rate of 4.85%.
271 (e) (i) (A) If a shared vehicle owner certifies to the commission, on a form prescribed
272 by the commission, that the shared vehicle is an individual-owned shared vehicle, a tax
273 imposed under Subsection (2)(a)(i)(A) does not apply to car sharing, a car-sharing program, a
274 shared vehicle driver, or a shared vehicle owner.
275 (B) A shared vehicle owner's certification described in Subsection (2)(e)(i)(A) is

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

277 (C) The commission shall verify that a shared vehicle is an individual-owned shared
278 vehicle by verifying that the applicable Utah taxes imposed under this chapter were paid on the
279 purchase of the shared vehicle.

280 (D) The exception under Subsection (2)(e)(i)(A) applies to a certified
281 individual-owned shared vehicle shared through a car-sharing program even if non-certified
282 shared vehicles are also available to be shared through the same car-sharing program.

283 (ii) A tax imposed under Subsection (2)(a)(i)(B) or (2)(a)(ii) applies to car sharing.

284 (iii) (A) A car-sharing program may rely in good faith on a shared vehicle owner's
285 representation that the shared vehicle is an individual-owned shared vehicle certified with the
286 commission as described in Subsection (2)(e)(i).

287 (B) If a car-sharing program relies in good faith on a shared vehicle owner's
288 representation that the shared vehicle is an individual-owned shared vehicle certified with the
289 commission as described in Subsection (2)(e)(i), the car-sharing program is not liable for any
290 tax, penalty, fee, or other sanction imposed on the shared vehicle owner.

291 (iv) If all shared vehicles shared through a car-sharing program are certified as
292 described in Subsection (2)(e)(i)(A) for a tax period, the car-sharing program has no obligation
293 to collect and remit the tax under Subsection (2)(a)(i)(A) for that tax period.

294 (v) [~~(A)~~] A car-sharing program is not required to list or otherwise identify an
295 individual-owned shared vehicle on a return or an attachment to a return.

296 (vi) A car-sharing program shall:

297 (A) retain tax information for each car-sharing program transaction; and

298 (B) provide the information described in Subsection (2)(e)(vi)(A) to the commission at
299 the commission's request.

300 (f) (i) For a bundled transaction that is attributable to food and food ingredients and
301 tangible personal property other than food and food ingredients, a state tax and a local tax is
302 imposed on the entire bundled transaction equal to the sum of:

303 (A) a state tax imposed on the entire bundled transaction equal to the sum of:

304 (I) the tax rate described in Subsection (2)(a)(i)(A); and

305 (II) (Aa) the tax rate the state imposes in accordance with Part 18, Additional State
306 Sales and Use Tax Act, if the location of the transaction as determined under Sections

307 59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18,
308 Additional State Sales and Use Tax Act; and

309 (Bb) the tax rate the state imposes in accordance with Part 20, Supplemental State
310 Sales and Use Tax Act, if the location of the transaction as determined under Sections
311 59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which
312 the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

313 (B) a local tax imposed on the entire bundled transaction at the sum of the tax rates
314 described in Subsection (2)(a)(ii).

315 (ii) If an optional computer software maintenance contract is a bundled transaction that
316 consists of taxable and nontaxable products that are not separately itemized on an invoice or
317 similar billing document, the purchase of the optional computer software maintenance contract
318 is 40% taxable under this chapter and 60% nontaxable under this chapter.

319 (iii) Subject to Subsection (2)(f)(iv), for a bundled transaction other than a bundled
320 transaction described in Subsection (2)(f)(i) or (ii):

321 (A) if the sales price of the bundled transaction is attributable to tangible personal
322 property, a product, or a service that is subject to taxation under this chapter and tangible
323 personal property, a product, or service that is not subject to taxation under this chapter, the
324 entire bundled transaction is subject to taxation under this chapter unless:

325 (I) the seller is able to identify by reasonable and verifiable standards the tangible
326 personal property, product, or service that is not subject to taxation under this chapter from the
327 books and records the seller keeps in the seller's regular course of business; or

328 (II) state or federal law provides otherwise; or

329 (B) if the sales price of a bundled transaction is attributable to two or more items of
330 tangible personal property, products, or services that are subject to taxation under this chapter
331 at different rates, the entire bundled transaction is subject to taxation under this chapter at the
332 higher tax rate unless:

333 (I) the seller is able to identify by reasonable and verifiable standards the tangible
334 personal property, product, or service that is subject to taxation under this chapter at the lower
335 tax rate from the books and records the seller keeps in the seller's regular course of business; or

336 (II) state or federal law provides otherwise.

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

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

340 (g) (i) Except as otherwise provided in this chapter and subject to Subsections (2)(g)(ii)
341 and (iii), if a transaction consists of the sale, lease, or rental of tangible personal property, a
342 product, or a service that is subject to taxation under this chapter, and the sale, lease, or rental
343 of tangible personal property, other property, a product, or a service that is not subject to
344 taxation under this chapter, the entire transaction is subject to taxation under this chapter unless
345 the seller, at the time of the transaction:

346 (A) separately states the portion of the transaction that is not subject to taxation under
347 this chapter on an invoice, bill of sale, or similar document provided to the purchaser; or

348 (B) is able to identify by reasonable and verifiable standards, from the books and
349 records the seller keeps in the seller's regular course of business, the portion of the transaction
350 that is not subject to taxation under this chapter.

351 (ii) A purchaser and a seller may correct the taxability of a transaction if:

352 (A) after the transaction occurs, the purchaser and the seller discover that the portion of
353 the transaction that is not subject to taxation under this chapter was not separately stated on an
354 invoice, bill of sale, or similar document provided to the purchaser because of an error or
355 ignorance of the law; and

356 (B) the seller is able to identify by reasonable and verifiable standards, from the books
357 and records the seller keeps in the seller's regular course of business, the portion of the
358 transaction that is not subject to taxation under this chapter.

359 (iii) For purposes of Subsections (2)(g)(i) and (ii), books and records that a seller keeps
360 in the seller's regular course of business includes books and records the seller keeps in the
361 regular course of business for nontax purposes.

362 (h) (i) If the sales price of a transaction is attributable to two or more items of tangible
363 personal property, products, or services that are subject to taxation under this chapter at
364 different rates, the entire purchase is subject to taxation under this chapter at the higher tax rate
365 unless the seller, at the time of the transaction:

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

368 (B) is able to identify by reasonable and verifiable standards the tangible personal

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

371 (ii) For purposes of Subsection (2)(h)(i), books and records that a seller keeps in the
372 seller's regular course of business includes books and records the seller keeps in the regular
373 course of business for nontax purposes.

374 (i) Subject to Subsections (2)(j) and (k), a tax rate repeal or tax rate change for a tax
375 rate imposed under the following shall take effect on the first day of a calendar quarter:

376 (i) Subsection (2)(a)(i)(A);

377 (ii) Subsection (2)(b)(i);

378 (iii) Subsection (2)(c)(i); or

379 (iv) Subsection (2)(f)(i)(A)(I).

380 (j) (i) A tax rate increase takes effect on the first day of the first billing period that
381 begins on or after the effective date of the tax rate increase if the billing period for the
382 transaction begins before the effective date of a tax rate increase imposed under:

383 (A) Subsection (2)(a)(i)(A);

384 (B) Subsection (2)(b)(i);

385 (C) Subsection (2)(c)(i); or

386 (D) Subsection (2)(f)(i)(A)(I).

387 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing
388 statement for the billing period is rendered on or after the effective date of the repeal of the tax
389 or the tax rate decrease imposed under:

390 (A) Subsection (2)(a)(i)(A);

391 (B) Subsection (2)(b)(i);

392 (C) Subsection (2)(c)(i); or

393 (D) Subsection (2)(f)(i)(A)(I).

394 (k) (i) For a tax rate described in Subsection (2)(k)(ii), if a tax due on a catalogue sale
395 is computed on the basis of sales and use tax rates published in the catalogue, a tax rate repeal
396 or change in a tax rate takes effect:

397 (A) on the first day of a calendar quarter; and

398 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.

399 (ii) Subsection (2)(k)(i) applies to the tax rates described in the following:

- 400 (A) Subsection (2)(a)(i)(A);
- 401 (B) Subsection (2)(b)(i);
- 402 (C) Subsection (2)(c)(i); or
- 403 (D) Subsection (2)(f)(i)(A)(I).

404 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
405 the commission may by rule define the term "catalogue sale."

406 (l) (i) For a location described in Subsection (2)(l)(ii), the commission shall determine
407 the taxable status of a sale of gas, electricity, heat, coal, fuel oil, or other fuel based on the
408 predominant use of the gas, electricity, heat, coal, fuel oil, or other fuel at the location.

409 (ii) Subsection (2)(l)(i) applies to a location where gas, electricity, heat, coal, fuel oil,
410 or other fuel is furnished through a single meter for two or more of the following uses:

- 411 (A) a commercial use;
- 412 (B) an industrial use; or
- 413 (C) a residential use.

414 (3) (a) The following state taxes shall be deposited into the General Fund:

- 415 (i) the tax imposed by Subsection (2)(a)(i)(A);
- 416 (ii) the tax imposed by Subsection (2)(b)(i);
- 417 (iii) the tax imposed by Subsection (2)(c)(i); and
- 418 (iv) the tax imposed by Subsection (2)(f)(i)(A)(I).

419 (b) The following local taxes shall be distributed to a county, city, or town as provided
420 in this chapter:

- 421 (i) the tax imposed by Subsection (2)(a)(ii);
- 422 (ii) the tax imposed by Subsection (2)(b)(ii);
- 423 (iii) the tax imposed by Subsection (2)(c)(ii); and
- 424 (iv) the tax imposed by Subsection (2)(f)(i)(B).

425 (c) The state tax imposed by Subsection (2)(d) shall be deposited into the General
426 Fund.

427 (4) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,
428 2003, the lesser of the following amounts shall be expended as provided in Subsections (4)(b)
429 through (g):

- 430 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:

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

462 Water Resources Conservation and Development Fund created in Section 73-10-24;
463 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the
464 Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and
465 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the
466 Drinking Water Loan Program Subaccount created in Section 73-10c-5.
467 (e) (i) For a fiscal year beginning on or after July 1, 2003, 41% of the amount described
468 in Subsection (4)(a) shall be deposited into the Water Resources Conservation and
469 Development Fund created in Section 73-10-24 for use by the Division of Water Resources.
470 (ii) In addition to the uses allowed of the Water Resources Conservation and
471 Development Fund under Section 73-10-24, the Water Resources Conservation and
472 Development Fund may also be used to:
473 (A) conduct hydrologic and geotechnical investigations by the Division of Water
474 Resources in a cooperative effort with other state, federal, or local entities, for the purpose of
475 quantifying surface and ground water resources and describing the hydrologic systems of an
476 area in sufficient detail so as to enable local and state resource managers to plan for and
477 accommodate growth in water use without jeopardizing the resource;
478 (B) fund state required dam safety improvements; and
479 (C) protect the state's interest in interstate water compact allocations, including the
480 hiring of technical and legal staff.
481 (f) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described
482 in Subsection (4)(a) shall be deposited into the Utah Wastewater Loan Program Subaccount
483 created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.
484 (g) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described
485 in Subsection (4)(a) shall be deposited into the Drinking Water Loan Program Subaccount
486 created in Section 73-10c-5 for use by the Division of Drinking Water to:
487 (i) provide for the installation and repair of collection, treatment, storage, and
488 distribution facilities for any public water system, as defined in Section 19-4-102;
489 (ii) develop underground sources of water, including springs and wells; and
490 (iii) develop surface water sources.
491 (5) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,
492 2006, the difference between the following amounts shall be expended as provided in this

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

494 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated for the
495 fiscal year by a 1/16% tax rate on the transactions described in Subsection (1); and

496 (ii) \$17,500,000.

497 (b) (i) The first \$500,000 of the difference described in Subsection (5)(a) shall be:

498 (A) transferred each fiscal year to the Department of Natural Resources as designated
499 sales and use tax revenue; and

500 (B) expended by the Department of Natural Resources for watershed rehabilitation or
501 restoration.

502 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use
503 tax revenue described in Subsection (5)(b)(i) shall lapse to the Water Resources Conservation
504 and Development Fund created in Section 73-10-24.

505 (c) (i) After making the transfer required by Subsection (5)(b)(i), \$150,000 of the
506 remaining difference described in Subsection (5)(a) shall be:

507 (A) transferred each fiscal year to the Division of Water Resources as designated sales
508 and use tax revenue; and

509 (B) expended by the Division of Water Resources for cloud-seeding projects
510 authorized by Title 73, Chapter 15, Modification of Weather.

511 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use
512 tax revenue described in Subsection (5)(c)(i) shall lapse to the Water Resources Conservation
513 and Development Fund created in Section 73-10-24.

514 (d) After making the transfers required by Subsections (5)(b) and (c), 85% of the
515 remaining difference described in Subsection (5)(a) shall be deposited into the Water
516 Resources Conservation and Development Fund created in Section 73-10-24 for use by the
517 Division of Water Resources for:

518 (i) preconstruction costs:

519 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter
520 26, Bear River Development Act; and

521 (B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project
522 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act;

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

524 Chapter 26, Bear River Development Act;

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

527 (iv) other uses authorized under Sections 73-10-24, 73-10-25.1, and 73-10-30, and
528 Subsection (4)(e)(ii) after funding the uses specified in Subsections (5)(d)(i) through (iii).

529 (e) After making the transfers required by Subsections (5)(b) and (c), 15% of the
530 remaining difference described in Subsection (5)(a) shall be deposited each year into the Water
531 Rights Restricted Account created by Section 73-2-1.6.

532 (6) Notwithstanding Subsection (3)(a) and for taxes listed under Subsection (3)(a),
533 each fiscal year, the commission shall deposit into the Water Infrastructure Restricted Account
534 created in Section 73-10g-103 the amount of revenue generated by a 1/16% tax rate on the
535 transactions described in Subsection (1) for the fiscal year.

536 (7) (a) Notwithstanding Subsection (3)(a) and subject to Subsection (7)(b), for a fiscal
537 year beginning on or after July 1, 2023, the commission shall deposit into the Transportation
538 Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under
539 Subsection (3)(a) equal to 17% of the revenue collected from the following sales and use taxes:

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

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

542 (iii) the tax imposed by Subsection (2)(c)(i); and

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

544 (b) (i) As used in this Subsection (7)(b):

545 (A) "Additional growth revenue" means the amount of relevant revenue collected in
546 the current fiscal year that exceeds by more than 3% the relevant revenue collected in the
547 previous fiscal year.

548 (B) "Combined amount" means the combined total amount of money deposited into the
549 Cottonwood Canyons fund under Subsections (7)(b)(iii) and (8)(d)(iii) in any single fiscal year.

550 (C) "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation
551 Investment Fund created in Subsection 72-2-124(10).

552 (D) "Relevant revenue" means the portion of taxes listed under Subsection (3)(a) that
553 equals 17% of the revenue collected from taxes described in Subsections (7)(a)(i) through (iv).

554 (ii) For a fiscal year beginning on or after July 1, 2020, the commission shall annually

555 reduce the deposit under Subsection (7)(a) into the Transportation Investment Fund of 2005 by
556 an amount equal to the amount of the deposit under this Subsection (7)(b) to the Cottonwood
557 Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the
558 limit in Subsection (7)(b)(iii).

559 (iii) The commission shall annually deposit the amount described in Subsection
560 (7)(b)(ii) into the Cottonwood Canyons fund, subject to an annual maximum combined amount
561 for any single fiscal year of \$20,000,000.

562 (iv) If the amount of relevant revenue declines in a fiscal year compared to the previous
563 fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood
564 Canyons fund under this Subsection (7)(b) in the same proportion as the decline in relevant
565 revenue.

566 (c) (i) Subject to Subsection (7)(c)(ii), for a fiscal year beginning on or after July 1,
567 2023, the commission shall annually reduce the deposit into the Transportation Investment
568 Fund of 2005 under Subsections (7)(a) and (7)(b) by an amount that is equal to 5% of:

569 (A) the amount of revenue generated in the current fiscal year by the portion of taxes
570 listed under Subsection (3)(a) that equals 20.68% of the revenue collected from taxes described
571 in Subsections (7)(a)(i) through (iv);

572 (B) the amount of revenue generated in the current fiscal year by registration fees
573 designated under Section 41-1a-1201 to be deposited into the Transportation Investment Fund
574 of 2005; and

575 (C) revenues transferred by the Division of Finance to the Transportation Investment
576 Fund of 2005 in accordance with Section 72-2-106 in the current fiscal year.

577 (ii) The amount described in Subsection (7)(c)(i) may not exceed \$45,000,000 in a
578 given fiscal year.

579 (iii) The commission shall annually deposit the amount described in Subsection
580 (7)(c)(i) into the Active Transportation Investment Fund created in Subsection 72-2-124(11).

581 (8) (a) Notwithstanding Subsection (3)(a), in addition to the amounts deposited under
582 Subsection (7), and subject to Subsections (8)(b) and (d)(ii), for a fiscal year beginning on or
583 after July 1, 2018, the commission shall annually deposit into the Transportation Investment
584 Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under Subsection (3)(a)
585 in an amount equal to 3.68% of the revenues collected from the following taxes:

- 586 (i) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
- 587 (ii) the tax imposed by Subsection (2)(b)(i);
- 588 (iii) the tax imposed by Subsection (2)(c)(i); and
- 589 (iv) the tax imposed by Subsection (2)(f)(i)(A)(I).

590 (b) For a fiscal year beginning on or after July 1, 2019, the commission shall annually
591 reduce the deposit into the Transportation Investment Fund of 2005 under Subsection (8)(a) by
592 an amount that is equal to 35% of the amount of revenue generated in the current fiscal year by
593 the portion of the tax imposed on motor and special fuel that is sold, used, or received for sale
594 or use in this state that exceeds 29.4 cents per gallon.

595 (c) The commission shall annually deposit the amount described in Subsection (8)(b)
596 into the Transit Transportation Investment Fund created in Section [72-2-124](#).

597 (d) (i) As used in this Subsection (8)(d):

598 (A) "Additional growth revenue" means the amount of relevant revenue collected in
599 the current fiscal year that exceeds by more than 3% the relevant revenue collected in the
600 previous fiscal year.

601 (B) "Combined amount" means the combined total amount of money deposited into the
602 Cottonwood Canyons fund under Subsections (7)(b)(iii) and (8)(d)(iii) in any single fiscal year.

603 (C) "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation
604 Investment Fund created in Subsection [72-2-124](#)(10).

605 (D) "Relevant revenue" means the portion of taxes listed under Subsection (3)(a) that
606 equals 3.68% of the revenue collected from taxes described in Subsections (8)(a)(i) through
607 (iv).

608 (ii) For a fiscal year beginning on or after July 1, 2020, the commission shall annually
609 reduce the deposit under Subsection (8)(a) into the Transportation Investment Fund of 2005 by
610 an amount equal to the amount of the deposit under this Subsection (8)(d) to the Cottonwood
611 Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the
612 limit in Subsection (8)(d)(iii).

613 (iii) The commission shall annually deposit the amount described in Subsection
614 (8)(d)(ii) into the Cottonwood Canyons fund, subject to an annual maximum combined amount
615 for any single fiscal year of \$20,000,000.

616 (iv) If the amount of relevant revenue declines in a fiscal year compared to the previous

617 fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood
618 Canyons fund under this Subsection (8)(d) in the same proportion as the decline in relevant
619 revenue.

620 (9) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year
621 2009-10, \$533,750 shall be deposited into the Qualified Emergency Food Agencies Fund
622 created by Section 35A-8-1009 and expended as provided in Section 35A-8-1009.

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

629 (11) (a) The rate specified in this subsection is 0.15%.

630 (b) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year
631 beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the
632 rate described in Subsection (11)(a) on the transactions that are subject to the sales and use tax
633 under Subsection (2)(a)(i)(A) into the Medicaid Expansion Fund created in Section 26B-1-315.

634 (12) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year
635 2020-21, the commission shall deposit \$200,000 into the General Fund as a dedicated credit
636 solely for use of the Search and Rescue Financial Assistance Program created in, and expended
637 in accordance with, Title 53, Chapter 2a, Part 11, Search and Rescue Act.

638 (13) (a) For each fiscal year beginning with fiscal year 2020-21, the commission shall
639 annually transfer \$1,813,400 of the revenue deposited into the Transportation Investment Fund
640 of 2005 under Subsections (7) and (8) to the General Fund.

641 (b) If the total revenue deposited into the Transportation Investment Fund of 2005
642 under Subsections (7) and (8) is less than \$1,813,400 for a fiscal year, the commission shall
643 transfer the total revenue deposited into the Transportation Investment Fund of 2005 under
644 Subsections (7) and (8) during the fiscal year to the General Fund.

645 (14) Notwithstanding Subsection (3)(a), and as described in Section 63N-3-610,
646 beginning the first day of the calendar quarter one year after the sales and use tax boundary for
647 a housing and transit reinvestment zone is established, the commission, at least annually, shall

648 transfer an amount equal to 15% of the sales and use tax increment within an established sales
649 and use tax boundary, as defined in Section [63N-3-602](#), into the Transit Transportation
650 Investment Fund created in Section [72-2-124](#).

651 (15) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year
652 beginning on or after July 1, 2022, transfer into the Outdoor Adventure Infrastructure
653 Restricted Account, created in Section [51-9-902](#), a portion of the taxes listed under Subsection
654 (3)(a) equal to 1% of the revenues collected from the following sales and use taxes:

- 655 (a) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
- 656 (b) the tax imposed by Subsection (2)(b)(i);
- 657 (c) the tax imposed by Subsection (2)(c)(i); and
- 658 (d) the tax imposed by Subsection (2)(f)(i)(A)(I).

659 (16) (a) Notwithstanding Subsection (3)(a), the commission shall transfer to the Point
660 of the Mountain State Land Authority, created in Section [11-59-201](#), 64% of the revenue from
661 the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, on transactions
662 occurring on the point of the mountain state land, as defined in Section [11-59-103](#).

663 (b) The transfer under Subsection (16)(a) shall begin the next calendar quarter that
664 begins at least 90 days after the Point of the Mountain State Land Authority, created in Section
665 [11-59-201](#), provides the commission a map that:

- 666 (i) accurately describes the point of the mountain state land, as defined in Section
667 [11-59-103](#); and
- 668 (ii) the Point of the Mountain State Land Authority, created in Section [11-59-201](#),
669 certifies as accurate.

670 Section 4. Section **59-12-103 (Contingently Effective 01/01/25)** is amended to read:

671 **59-12-103 (Contingently Effective 01/01/25). Sales and use tax base -- Rates --**
672 **Effective dates -- Use of sales and use tax revenues.**

673 (1) A tax is imposed on the purchaser as provided in this part on the purchase price or
674 sales price for amounts paid or charged for the following transactions:

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

- 679 (ii) mobile telecommunications service that originates and terminates within the
680 boundaries of one state only to the extent permitted by the Mobile Telecommunications
681 Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or
- 682 (iii) an ancillary service associated with a:
- 683 (A) telecommunications service described in Subsection (1)(b)(i); or
- 684 (B) mobile telecommunications service described in Subsection (1)(b)(ii);
- 685 (c) sales of the following for commercial use:
- 686 (i) gas;
- 687 (ii) electricity;
- 688 (iii) heat;
- 689 (iv) coal;
- 690 (v) fuel oil; or
- 691 (vi) other fuels;
- 692 (d) sales of the following for residential use:
- 693 (i) gas;
- 694 (ii) electricity;
- 695 (iii) heat;
- 696 (iv) coal;
- 697 (v) fuel oil; or
- 698 (vi) other fuels;
- 699 (e) sales of prepared food;
- 700 (f) except as provided in Section [59-12-104](#), amounts paid or charged as admission or
701 user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature,
702 exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries,
703 fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit
704 television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf
705 driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails,
706 tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises,
707 horseback rides, sports activities, or any other amusement, entertainment, recreation,
708 exhibition, cultural, or athletic activity;
- 709 (g) amounts paid or charged for services for repairs or renovations of tangible personal

710 property, unless Section 59-12-104 provides for an exemption from sales and use tax for:
711 (i) the tangible personal property; and
712 (ii) parts used in the repairs or renovations of the tangible personal property described
713 in Subsection (1)(g)(i), regardless of whether:
714 (A) any parts are actually used in the repairs or renovations of that tangible personal
715 property; or
716 (B) the particular parts used in the repairs or renovations of that tangible personal
717 property are exempt from a tax under this chapter;
718 (h) except as provided in Subsection 59-12-104(7), amounts paid or charged for
719 assisted cleaning or washing of tangible personal property;
720 (i) amounts paid or charged for tourist home, hotel, motel, or trailer court
721 accommodations and services that are regularly rented for less than 30 consecutive days;
722 (j) amounts paid or charged for laundry or dry cleaning services;
723 (k) amounts paid or charged for leases or rentals of tangible personal property if within
724 this state the tangible personal property is:
725 (i) stored;
726 (ii) used; or
727 (iii) otherwise consumed;
728 (l) amounts paid or charged for tangible personal property if within this state the
729 tangible personal property is:
730 (i) stored;
731 (ii) used; or
732 (iii) consumed;
733 (m) amounts paid or charged for a sale:
734 (i) (A) of a product transferred electronically; or
735 (B) of a repair or renovation of a product transferred electronically; and
736 (ii) regardless of whether the sale provides:
737 (A) a right of permanent use of the product; or
738 (B) a right to use the product that is less than a permanent use, including a right:
739 (I) for a definite or specified length of time; and
740 (II) that terminates upon the occurrence of a condition; and

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

743 (2) (a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax
744 are imposed on a transaction described in Subsection (1) equal to the sum of:

745 (i) a state tax imposed on the transaction at a tax rate equal to the sum of:

746 (A) 4.70% plus the rate specified in Subsection (11)(a); and

747 (B) (I) the tax rate the state imposes in accordance with Part 18, Additional State Sales
748 and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211
749 through 59-12-215 is in a county in which the state imposes the tax under Part 18, Additional
750 State Sales and Use Tax Act; and

751 (II) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales
752 and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211
753 through 59-12-215 is in a city, town, or the unincorporated area of a county in which the state
754 imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

755 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
756 transaction under this chapter other than this part.

757 (b) Except as provided in Subsection (2)(f) or (g) and subject to Subsection (2)(l), a
758 state tax and a local tax are imposed on a transaction described in Subsection (1)(d) equal to
759 the sum of:

760 (i) a state tax imposed on the transaction at a tax rate of 2%; and

761 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
762 transaction under this chapter other than this part.

763 (c) (i) Except as provided in Subsection (2)(f) or (g), a local tax is imposed on amounts
764 paid or charged for food and food ingredients equal to the sum of the tax rates a county, city, or
765 town imposes under this chapter on the amounts paid or charged for food or food ingredients.

766 (ii) There is no state tax imposed on amounts paid or charged for food and food
767 ingredients.

768 (d) Except as provided in Subsection (2)(f) or (g), a state tax is imposed on amounts
769 paid or charged for fuel to a common carrier that is a railroad for use in a locomotive engine at
770 a rate of 4.85%.

771 (e) (i) (A) If a shared vehicle owner certifies to the commission, on a form prescribed

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

775 (B) A shared vehicle owner's certification described in Subsection (2)(e)(i)(A) is
776 required once during the time that the shared vehicle owner owns the shared vehicle.

777 (C) The commission shall verify that a shared vehicle is an individual-owned shared
778 vehicle by verifying that the applicable Utah taxes imposed under this chapter were paid on the
779 purchase of the shared vehicle.

780 (D) The exception under Subsection (2)(e)(i)(A) applies to a certified
781 individual-owned shared vehicle shared through a car-sharing program even if non-certified
782 shared vehicles are also available to be shared through the same car-sharing program.

783 (ii) A tax imposed under Subsection (2)(a)(i)(B) or (2)(a)(ii) applies to car sharing.

784 (iii) (A) A car-sharing program may rely in good faith on a shared vehicle owner's
785 representation that the shared vehicle is an individual-owned shared vehicle certified with the
786 commission as described in Subsection (2)(e)(i).

787 (B) If a car-sharing program relies in good faith on a shared vehicle owner's
788 representation that the shared vehicle is an individual-owned shared vehicle certified with the
789 commission as described in Subsection (2)(e)(i), the car-sharing program is not liable for any
790 tax, penalty, fee, or other sanction imposed on the shared vehicle owner.

791 (iv) If all shared vehicles shared through a car-sharing program are certified as
792 described in Subsection (2)(e)(i)(A) for a tax period, the car-sharing program has no obligation
793 to collect and remit the tax under Subsection (2)(a)(i)(A) for that tax period.

794 (v) [~~(A)~~] A car-sharing program is not required to list or otherwise identify an
795 individual-owned shared vehicle on a return or an attachment to a return.

796 (vi) A car-sharing program shall:

797 (A) retain tax information for each car-sharing program transaction; and

798 (B) provide the information described in Subsection (2)(e)(vi)(A) to the commission at
799 the commission's request.

800 (f) (i) For a bundled transaction that is attributable to food and food ingredients and
801 tangible personal property other than food and food ingredients, a state tax and a local tax is
802 imposed on the entire bundled transaction equal to the sum of:

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

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

836 (II) state or federal law provides otherwise.

837 (iv) For purposes of Subsection (2)(f)(iii), books and records that a seller keeps in the
838 seller's regular course of business includes books and records the seller keeps in the regular
839 course of business for nontax purposes.

840 (g) (i) Except as otherwise provided in this chapter and subject to Subsections (2)(g)(ii)
841 and (iii), if a transaction consists of the sale, lease, or rental of tangible personal property, a
842 product, or a service that is subject to taxation under this chapter, and the sale, lease, or rental
843 of tangible personal property, other property, a product, or a service that is not subject to
844 taxation under this chapter, the entire transaction is subject to taxation under this chapter unless
845 the seller, at the time of the transaction:

846 (A) separately states the portion of the transaction that is not subject to taxation under
847 this chapter on an invoice, bill of sale, or similar document provided to the purchaser; or

848 (B) is able to identify by reasonable and verifiable standards, from the books and
849 records the seller keeps in the seller's regular course of business, the portion of the transaction
850 that is not subject to taxation under this chapter.

851 (ii) A purchaser and a seller may correct the taxability of a transaction if:

852 (A) after the transaction occurs, the purchaser and the seller discover that the portion of
853 the transaction that is not subject to taxation under this chapter was not separately stated on an
854 invoice, bill of sale, or similar document provided to the purchaser because of an error or
855 ignorance of the law; and

856 (B) the seller is able to identify by reasonable and verifiable standards, from the books
857 and records the seller keeps in the seller's regular course of business, the portion of the
858 transaction that is not subject to taxation under this chapter.

859 (iii) For purposes of Subsections (2)(g)(i) and (ii), books and records that a seller keeps
860 in the seller's regular course of business includes books and records the seller keeps in the
861 regular course of business for nontax purposes.

862 (h) (i) If the sales price of a transaction is attributable to two or more items of tangible
863 personal property, products, or services that are subject to taxation under this chapter at
864 different rates, the entire purchase is subject to taxation under this chapter at the higher tax rate

865 unless the seller, at the time of the transaction:

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

868 (B) is able to identify by reasonable and verifiable standards the tangible personal
869 property, product, or service that is subject to taxation under this chapter at the lower tax rate
870 from the books and records the seller keeps in the seller's regular course of business.

871 (ii) For purposes of Subsection (2)(h)(i), books and records that a seller keeps in the
872 seller's regular course of business includes books and records the seller keeps in the regular
873 course of business for nontax purposes.

874 (i) Subject to Subsections (2)(j) and (k), a tax rate repeal or tax rate change for a tax
875 rate imposed under the following shall take effect on the first day of a calendar quarter:

876 (i) Subsection (2)(a)(i)(A);

877 (ii) Subsection (2)(b)(i); or

878 (iii) Subsection (2)(f)(i)(A)(I).

879 (j) (i) A tax rate increase takes effect on the first day of the first billing period that
880 begins on or after the effective date of the tax rate increase if the billing period for the
881 transaction begins before the effective date of a tax rate increase imposed under:

882 (A) Subsection (2)(a)(i)(A);

883 (B) Subsection (2)(b)(i); or

884 (C) Subsection (2)(f)(i)(A)(I).

885 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing
886 statement for the billing period is rendered on or after the effective date of the repeal of the tax
887 or the tax rate decrease imposed under:

888 (A) Subsection (2)(a)(i)(A);

889 (B) Subsection (2)(b)(i); or

890 (C) Subsection (2)(f)(i)(A)(I).

891 (k) (i) For a tax rate described in Subsection (2)(k)(ii), if a tax due on a catalogue sale
892 is computed on the basis of sales and use tax rates published in the catalogue, a tax rate repeal
893 or change in a tax rate takes effect:

894 (A) on the first day of a calendar quarter; and

895 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.

896 (ii) Subsection (2)(k)(i) applies to the tax rates described in the following:

897 (A) Subsection (2)(a)(i)(A);

898 (B) Subsection (2)(b)(i); or

899 (C) Subsection (2)(f)(i)(A)(I).

900 (iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
901 the commission may by rule define the term "catalogue sale."

902 (l) (i) For a location described in Subsection (2)(l)(ii), the commission shall determine
903 the taxable status of a sale of gas, electricity, heat, coal, fuel oil, or other fuel based on the
904 predominant use of the gas, electricity, heat, coal, fuel oil, or other fuel at the location.

905 (ii) Subsection (2)(l)(i) applies to a location where gas, electricity, heat, coal, fuel oil,
906 or other fuel is furnished through a single meter for two or more of the following uses:

907 (A) a commercial use;

908 (B) an industrial use; or

909 (C) a residential use.

910 (3) (a) The following state taxes shall be deposited into the General Fund:

911 (i) the tax imposed by Subsection (2)(a)(i)(A);

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

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

914 (b) The following local taxes shall be distributed to a county, city, or town as provided
915 in this chapter:

916 (i) the tax imposed by Subsection (2)(a)(ii);

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

918 (iii) the tax imposed by Subsection (2)(c); and

919 (iv) the tax imposed by Subsection (2)(f)(i)(B).

920 (c) The state tax imposed by Subsection (2)(d) shall be deposited into the General
921 Fund.

922 (4) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,
923 2003, the lesser of the following amounts shall be expended as provided in Subsections (4)(b)
924 through (g):

925 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:

926 (A) by a 1/16% tax rate on the transactions described in Subsection (1); and

927 (B) for the fiscal year; or

928 (ii) \$17,500,000.

929 (b) (i) For a fiscal year beginning on or after July 1, 2003, 14% of the amount
930 described in Subsection (4)(a) shall be transferred each year as designated sales and use tax
931 revenue to the Department of Natural Resources to:

932 (A) implement the measures described in Subsections 79-2-303(3)(a) through (d) to
933 protect sensitive plant and animal species; or

934 (B) award grants, up to the amount authorized by the Legislature in an appropriations
935 act, to political subdivisions of the state to implement the measures described in Subsections
936 79-2-303(3)(a) through (d) to protect sensitive plant and animal species.

937 (ii) Money transferred to the Department of Natural Resources under Subsection
938 (4)(b)(i) may not be used to assist the United States Fish and Wildlife Service or any other
939 person to list or attempt to have listed a species as threatened or endangered under the
940 Endangered Species Act of 1973, 16 U.S.C. Sec. 1531 et seq.

941 (iii) At the end of each fiscal year:

942 (A) 50% of any unexpended designated sales and use tax revenue shall lapse to the
943 Water Resources Conservation and Development Fund created in Section 73-10-24;

944 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the
945 Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and

946 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the
947 Drinking Water Loan Program Subaccount created in Section 73-10c-5.

948 (c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in
949 Subsection (4)(a) shall be deposited each year in the Agriculture Resource Development Fund
950 created in Section 4-18-106.

951 (d) (i) For a fiscal year beginning on or after July 1, 2003, 1% of the amount described
952 in Subsection (4)(a) shall be transferred each year as designated sales and use tax revenue to
953 the Division of Water Rights to cover the costs incurred in hiring legal and technical staff for
954 the adjudication of water rights.

955 (ii) At the end of each fiscal year:

956 (A) 50% of any unexpended designated sales and use tax revenue shall lapse to the
957 Water Resources Conservation and Development Fund created in Section 73-10-24;

958 (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the
959 Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and

960 (C) 25% of any unexpended designated sales and use tax revenue shall lapse to the
961 Drinking Water Loan Program Subaccount created in Section 73-10c-5.

962 (e) (i) For a fiscal year beginning on or after July 1, 2003, 41% of the amount described
963 in Subsection (4)(a) shall be deposited into the Water Resources Conservation and
964 Development Fund created in Section 73-10-24 for use by the Division of Water Resources.

965 (ii) In addition to the uses allowed of the Water Resources Conservation and
966 Development Fund under Section 73-10-24, the Water Resources Conservation and
967 Development Fund may also be used to:

968 (A) conduct hydrologic and geotechnical investigations by the Division of Water
969 Resources in a cooperative effort with other state, federal, or local entities, for the purpose of
970 quantifying surface and ground water resources and describing the hydrologic systems of an
971 area in sufficient detail so as to enable local and state resource managers to plan for and
972 accommodate growth in water use without jeopardizing the resource;

973 (B) fund state required dam safety improvements; and

974 (C) protect the state's interest in interstate water compact allocations, including the
975 hiring of technical and legal staff.

976 (f) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described
977 in Subsection (4)(a) shall be deposited into the Utah Wastewater Loan Program Subaccount
978 created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.

979 (g) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described
980 in Subsection (4)(a) shall be deposited into the Drinking Water Loan Program Subaccount
981 created in Section 73-10c-5 for use by the Division of Drinking Water to:

982 (i) provide for the installation and repair of collection, treatment, storage, and
983 distribution facilities for any public water system, as defined in Section 19-4-102;

984 (ii) develop underground sources of water, including springs and wells; and

985 (iii) develop surface water sources.

986 (5) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,
987 2006, the difference between the following amounts shall be expended as provided in this
988 Subsection (5), if that difference is greater than \$1:

989 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated for the
990 fiscal year by a 1/16% tax rate on the transactions described in Subsection (1); and

991 (ii) \$17,500,000.

992 (b) (i) The first \$500,000 of the difference described in Subsection (5)(a) shall be:

993 (A) transferred each fiscal year to the Department of Natural Resources as designated
994 sales and use tax revenue; and

995 (B) expended by the Department of Natural Resources for watershed rehabilitation or
996 restoration.

997 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use
998 tax revenue described in Subsection (5)(b)(i) shall lapse to the Water Resources Conservation
999 and Development Fund created in Section 73-10-24.

1000 (c) (i) After making the transfer required by Subsection (5)(b)(i), \$150,000 of the
1001 remaining difference described in Subsection (5)(a) shall be:

1002 (A) transferred each fiscal year to the Division of Water Resources as designated sales
1003 and use tax revenue; and

1004 (B) expended by the Division of Water Resources for cloud-seeding projects
1005 authorized by Title 73, Chapter 15, Modification of Weather.

1006 (ii) At the end of each fiscal year, 100% of any unexpended designated sales and use
1007 tax revenue described in Subsection (5)(c)(i) shall lapse to the Water Resources Conservation
1008 and Development Fund created in Section 73-10-24.

1009 (d) After making the transfers required by Subsections (5)(b) and (c), 85% of the
1010 remaining difference described in Subsection (5)(a) shall be deposited into the Water
1011 Resources Conservation and Development Fund created in Section 73-10-24 for use by the
1012 Division of Water Resources for:

1013 (i) preconstruction costs:

1014 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter
1015 26, Bear River Development Act; and

1016 (B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project
1017 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act;

1018 (ii) the cost of employing a civil engineer to oversee any project authorized by Title 73,
1019 Chapter 26, Bear River Development Act;

1020 (iii) the cost of employing a civil engineer to oversee the Lake Powell Pipeline project
1021 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act; and

1022 (iv) other uses authorized under Sections 73-10-24, 73-10-25.1, and 73-10-30, and
1023 Subsection (4)(e)(ii) after funding the uses specified in Subsections (5)(d)(i) through (iii).

1024 (e) After making the transfers required by Subsections (5)(b) and (c), 15% of the
1025 remaining difference described in Subsection (5)(a) shall be deposited each year into the Water
1026 Rights Restricted Account created by Section 73-2-1.6.

1027 (6) Notwithstanding Subsection (3)(a) and for taxes listed under Subsection (3)(a),
1028 each fiscal year, the commission shall deposit into the Water Infrastructure Restricted Account
1029 created in Section 73-10g-103 the amount of revenue generated by a 1/16% tax rate on the
1030 transactions described in Subsection (1) for the fiscal year.

1031 (7) (a) Notwithstanding Subsection (3)(a) and subject to Subsection (7)(b), for a fiscal
1032 year beginning on or after July 1, 2023, the commission shall deposit into the Transportation
1033 Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under
1034 Subsection (3)(a) equal to 17% of the revenue collected from the following sales and use taxes:

1035 (i) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;

1036 (ii) the tax imposed by Subsection (2)(b)(i); and

1037 (iii) the tax imposed by Subsection (2)(f)(i)(A)(I).

1038 (b) (i) As used in this Subsection (7)(b):

1039 (A) "Additional growth revenue" means the amount of relevant revenue collected in
1040 the current fiscal year that exceeds by more than 3% the relevant revenue collected in the
1041 previous fiscal year.

1042 (B) "Combined amount" means the combined total amount of money deposited into the
1043 Cottonwood Canyons fund under Subsections (7)(b)(iii) and (8)(d)(iii) in any single fiscal year.

1044 (C) "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation
1045 Investment Fund created in Subsection 72-2-124(10).

1046 (D) "Relevant revenue" means the portion of taxes listed under Subsection (3)(a) that
1047 equals 17% of the revenue collected from taxes described in Subsections (7)(a)(i) through (iii).

1048 (ii) For a fiscal year beginning on or after July 1, 2020, the commission shall annually
1049 reduce the deposit under Subsection (7)(a) into the Transportation Investment Fund of 2005 by
1050 an amount equal to the amount of the deposit under this Subsection (7)(b) to the Cottonwood

1051 Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the
1052 limit in Subsection (7)(b)(iii).

1053 (iii) The commission shall annually deposit the amount described in Subsection
1054 (7)(b)(ii) into the Cottonwood Canyons fund, subject to an annual maximum combined amount
1055 for any single fiscal year of \$20,000,000.

1056 (iv) If the amount of relevant revenue declines in a fiscal year compared to the previous
1057 fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood
1058 Canyons fund under this Subsection (7)(b) in the same proportion as the decline in relevant
1059 revenue.

1060 (c) (i) Subject to Subsection (7)(c)(ii), for a fiscal year beginning on or after July 1,
1061 2023, the commission shall annually reduce the deposit into the Transportation Investment
1062 Fund of 2005 under Subsections (7)(a) and (7)(b) by an amount that is equal to 5% of:

1063 (A) the amount of revenue generated in the current fiscal year by the portion of taxes
1064 listed under Subsection (3)(a) that equals 20.68% of the revenue collected from taxes described
1065 in Subsections (7)(a)(i) through (iv);

1066 (B) the amount of revenue generated in the current fiscal year by registration fees
1067 designated under Section 41-1a-1201 to be deposited into the Transportation Investment Fund
1068 of 2005; and

1069 (C) revenues transferred by the Division of Finance to the Transportation Investment
1070 Fund of 2005 in accordance with Section 72-2-106 in the current fiscal year.

1071 (ii) The amount described in Subsection (7)(c)(i) may not exceed \$45,000,000 in a
1072 given fiscal year.

1073 (iii) The commission shall annually deposit the amount described in Subsection
1074 (7)(c)(i) into the Active Transportation Investment Fund created in Subsection 72-2-124(11).

1075 (8) (a) Notwithstanding Subsection (3)(a), in addition to the amounts deposited under
1076 Subsection (7), and subject to Subsections (8)(b) and (d)(ii), for a fiscal year beginning on or
1077 after July 1, 2018, the commission shall annually deposit into the Transportation Investment
1078 Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under Subsection (3)(a)
1079 in an amount equal to 3.68% of the revenues collected from the following taxes:

1080 (i) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;

1081 (ii) the tax imposed by Subsection (2)(b)(i); and

1082 (iii) the tax imposed by Subsection (2)(f)(i)(A)(I).

1083 (b) For a fiscal year beginning on or after July 1, 2019, the commission shall annually
1084 reduce the deposit into the Transportation Investment Fund of 2005 under Subsection (8)(a) by
1085 an amount that is equal to 35% of the amount of revenue generated in the current fiscal year by
1086 the portion of the tax imposed on motor and special fuel that is sold, used, or received for sale
1087 or use in this state that exceeds 29.4 cents per gallon.

1088 (c) The commission shall annually deposit the amount described in Subsection (8)(b)
1089 into the Transit Transportation Investment Fund created in Section [72-2-124](#).

1090 (d) (i) As used in this Subsection (8)(d):

1091 (A) "Additional growth revenue" means the amount of relevant revenue collected in
1092 the current fiscal year that exceeds by more than 3% the relevant revenue collected in the
1093 previous fiscal year.

1094 (B) "Combined amount" means the combined total amount of money deposited into the
1095 Cottonwood Canyons fund under Subsections (7)(b)(iii) and (8)(d)(iii) in any single fiscal year.

1096 (C) "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation
1097 Investment Fund created in Subsection [72-2-124](#)(10).

1098 (D) "Relevant revenue" means the portion of taxes listed under Subsection (3)(a) that
1099 equals 3.68% of the revenue collected from taxes described in Subsections (8)(a)(i) through
1100 (iii).

1101 (ii) For a fiscal year beginning on or after July 1, 2020, the commission shall annually
1102 reduce the deposit under Subsection (8)(a) into the Transportation Investment Fund of 2005 by
1103 an amount equal to the amount of the deposit under this Subsection (8)(d) to the Cottonwood
1104 Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the
1105 limit in Subsection (8)(d)(iii).

1106 (iii) The commission shall annually deposit the amount described in Subsection
1107 (8)(d)(ii) into the Cottonwood Canyons fund, subject to an annual maximum combined amount
1108 for any single fiscal year of \$20,000,000.

1109 (iv) If the amount of relevant revenue declines in a fiscal year compared to the previous
1110 fiscal year, the commission shall decrease the amount of the contribution to the Cottonwood
1111 Canyons fund under this Subsection (8)(d) in the same proportion as the decline in relevant
1112 revenue.

1113 (9) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year
1114 2009-10, \$533,750 shall be deposited into the Qualified Emergency Food Agencies Fund
1115 created by Section 35A-8-1009 and expended as provided in Section 35A-8-1009.

1116 (10) Notwithstanding Subsection (3)(a), beginning the second fiscal year after the
1117 fiscal year during which the commission receives notice under Section 63N-2-510 that
1118 construction on a qualified hotel, as defined in Section 63N-2-502, has begun, the commission
1119 shall, for two consecutive fiscal years, annually deposit \$1,900,000 of the revenue generated by
1120 the taxes listed under Subsection (3)(a) into the Hotel Impact Mitigation Fund, created in
1121 Section 63N-2-512.

1122 (11) (a) The rate specified in this subsection is 0.15%.

1123 (b) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year
1124 beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the
1125 rate described in Subsection (11)(a) on the transactions that are subject to the sales and use tax
1126 under Subsection (2)(a)(i)(A) into the Medicaid Expansion Fund created in Section 26B-1-315.

1127 (12) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year
1128 2020-21, the commission shall deposit \$200,000 into the General Fund as a dedicated credit
1129 solely for use of the Search and Rescue Financial Assistance Program created in, and expended
1130 in accordance with, Title 53, Chapter 2a, Part 11, Search and Rescue Act.

1131 (13) (a) For each fiscal year beginning with fiscal year 2020-21, the commission shall
1132 annually transfer \$1,813,400 of the revenue deposited into the Transportation Investment Fund
1133 of 2005 under Subsections (7) and (8) to the General Fund.

1134 (b) If the total revenue deposited into the Transportation Investment Fund of 2005
1135 under Subsections (7) and (8) is less than \$1,813,400 for a fiscal year, the commission shall
1136 transfer the total revenue deposited into the Transportation Investment Fund of 2005 under
1137 Subsections (7) and (8) during the fiscal year to the General Fund.

1138 (14) Notwithstanding Subsection (3)(a), and as described in Section 63N-3-610,
1139 beginning the first day of the calendar quarter one year after the sales and use tax boundary for
1140 a housing and transit reinvestment zone is established, the commission, at least annually, shall
1141 transfer an amount equal to 15% of the sales and use tax increment within an established sales
1142 and use tax boundary, as defined in Section 63N-3-602, into the Transit Transportation
1143 Investment Fund created in Section 72-2-124.

1144 (15) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year
1145 beginning on or after July 1, 2022, transfer into the Outdoor Adventure Infrastructure
1146 Restricted Account, created in Section [51-9-902](#), a portion of the taxes listed under Subsection
1147 (3)(a) equal to 1% of the revenues collected from the following sales and use taxes:

- 1148 (a) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
- 1149 (b) the tax imposed by Subsection (2)(b)(i); and
- 1150 (c) the tax imposed by Subsection (2)(f)(i)(A)(I).

1151 (16) (a) Notwithstanding Subsection (3)(a), the commission shall transfer to the Point
1152 of the Mountain State Land Authority, created in Section [11-59-201](#), 64% of the revenue from
1153 the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, on transactions
1154 occurring on the point of the mountain state land, as defined in Section [11-59-103](#).

1155 (b) The transfer under Subsection (16)(a) shall begin the next calendar quarter that
1156 begins at least 90 days after the Point of the Mountain State Land Authority, created in Section
1157 [11-59-201](#), provides the commission a map that:

1158 (i) accurately describes the point of the mountain state land, as defined in Section
1159 [11-59-103](#); and

1160 (ii) the Point of the Mountain State Land Authority, created in Section [11-59-201](#),
1161 certifies as accurate.

1162 Section 5. **Effective date.**

1163 (1) Except as provided in Subsection (2), this bill takes effect on May 1, 2024.

1164 (2) The actions affecting Section [59-12-103](#) (Contingently Effective 01/01/25)
1165 contingently take effect on January 1, 2025.