**Casey Snider** proposes the following substitute bill:

# Department of Natural Resources Funding Amendments

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Casey Snider**

Senate Sponsor:

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**LONG TITLE**

**General Description:**

This bill addresses revenue and expenditures related to funding state accounts within the Department of Natural Resources.

**Highlighted Provisions:**

This bill:

- requires counties to remit to the state money calculated based on certain new transmission facilities;
- expands resources to be deposited into the Species Protection Account;
- addresses the payment of a tax on gross receipts of a radioactive waste facility derived from the disposal of concentrated depleted uranium and containerized waste, including having certain revenue be deposited into the Species Protection Account;
- imposes a tax related to wind or solar electric generation facilities to be deposited into the Species Protection Account;
- addresses the effect of certain taxes on ratepayers;
- authorizes rulemaking; and
- makes technical and conforming amendments.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**23A-3-214**, as renumbered and amended by Laws of Utah 2024, Chapter 88

**59-24-105**, as last amended by Laws of Utah 2003, Chapter 295

ENACTS:

1st Sub. H.B. 378

**17-56-101**, Utah Code Annotated 1953
**17-56-201**, Utah Code Annotated 1953
**17-56-202**, Utah Code Annotated 1953
**59-32-101**, Utah Code Annotated 1953
**59-32-201**, Utah Code Annotated 1953
**59-32-202**, Utah Code Annotated 1953
**59-32-301**, Utah Code Annotated 1953
**59-32-302**, Utah Code Annotated 1953

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

Section 1. Section **17-56-101** is enacted to read:

## CHAPTER 56. SPECIES PROTECTION FUNDING ACT

### Part 1. General Provisions

**17-56-101 . Definitions.**

As used in this chapter:

(1) "Commission" means the State Tax Commission.

(2) "Contributing business" means a person who is centrally assessed and owns a new transmission line.

(3) "New transmission line" means an electrical transmission line that is constructed or that first transmits electrical current within the state on or after January 1, 2026, and operates at a nominal voltage of at least 34,000 volts, including structures, equipment, plant, or fixtures associated with the electrical transmission line.

Section 2. Section **17-56-201** is enacted to read:

### Part 2. Payment Obligations

**17-56-201 . Payments due -- Calculation of payment amount.**

(1)(a) On or before October 31 of each year, the owner of a contributing business shall electronically file with the commission a statement containing the following information, in a manner prescribed by the commission:

(i) the name, description, location, and number of miles of new transmission line located within each county in which a new transmission line is located; and

(ii) any other reasonable and necessary information required by the commission.

(b) The owner of the contributing business or the owner's designee shall sign and swear to the statement described in Subsection (1)(a).

(2)(a) On or before November 30 of each year, the commission shall notify each county that contains a portion of the new transmission line owned by a contributing business of the amount calculated in Subsection (2)(b).

(b) The commission shall calculate an amount for each county by multiplying $6,400 by the number of miles of new transmission line owned by a contributing business that is located within the county.

(3) On or before December 31 of each year, the county treasurer of a county notified under Subsection (2)(a) shall remit the amount calculated under Subsection (2)(b) to the Division of Finance from the revenue derived from the current year's property taxes.

Section 3. Section **17-56-202** is enacted to read:

**17-56-202 . Deposit into Species Protection Account.**

The Division of Finance shall deposit revenue remitted to the Division of Finance under this chapter into the Species Protection Account created in Section 23A-3-214.

Section 4. Section **23A-3-214** is amended to read:

**23A-3-214 . Species Protection Account.**

(1) There is created within the General Fund a restricted account known as the "Species Protection Account."

(2) The [~~account~~] Species Protection Account shall consist of:

(a) revenue remitted by a county to the Division of Finance in accordance with Title 17, Chapter 56, Species Protection Funding Act;

(b) revenue generated by the brine shrimp tax provided for in Title 59, Chapter 23, Brine Shrimp Royalty Act; [~~and~~]

(c) tax revenue deposited into the Species Protection Account in accordance with Section 59-24-105;

(d) tax revenue collected in accordance with Title 59, Chapter 32, Wind or Solar Electric Generation Facility Tax; and

[~~(b)~~] (e) interest earned on money in the [~~account~~] Species Protection Account.

(3) Money in the [~~account~~] Species Protection Account may be appropriated by the Legislature to:

(a) develop and implement species status assessments and species protection measures;

(b) obtain biological opinions of proposed species protection measures;

(c) conduct studies, investigations, and research into the effects of proposed species protection measures;

(d) verify species protection proposals that are not based on valid biological data;

(e) implement Great Salt Lake wetlands mitigation projects in connection with the western transportation corridor;

(f) pay for the state's voluntary contributions to the Utah Reclamation Mitigation and Conservation Account under the Central Utah Project Completion Act, Pub. L. No. 102-575, Titles II-VI, 106 Stat. 4605-4655; and

(g) pay for expenses of the State Tax Commission under Title 59, Chapter 23, Brine Shrimp Royalty Act.

(4) The purposes specified in Subsections (3)(a) through (3)(d) may be accomplished by the state or, in an appropriation act, the Legislature may authorize the department to award grants to political subdivisions of the state to accomplish those purposes.

(5) Money in the [~~account~~] Species Protection Account may not be used to develop or implement a habitat conservation plan required under federal law unless the federal government pays for at least 1/3 of the habitat conservation plan costs.

Section 5. Section **59-24-105** is amended to read:

**59-24-105 . Deposit of tax revenue.**

(1) [~~The~~] Except as provided in Subsection (2), the commission shall deposit the tax revenue collected under this chapter into the Uniform School Fund.

(2) The commission shall deposit the tax revenue collected in accordance with Subsection 59-24-103.7(2)(a) into the Species Protection Account in accordance with Section 23A-3-214.

Section 6. Section **59-32-101** is enacted to read:

**CHAPTER 32. WIND OR SOLAR ELECTRIC GENERATION FACILITY TAX**

**Part 1. General Provisions**

**59-32-101 . Definitions.**

As used in this chapter:

(1) "Large-scale electric utility" means the same as that term is defined in Section 54-2-1.

(2) "Nameplate capacity" means the sum of the maximum rated outputs of all electrical generating equipment within a facility under specific conditions designated by the manufacturer, as indicated on individual nameplates physically attached to the equipment.

(3) "Operator" means a person engaged in the business of operating a wind or solar electric generation facility, regardless of whether the person is:

(a) an owner;

(b) an independent contractor; or

(c) acting in a capacity similar to Subsection (2)(a) or (b) as determined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

(4)(a) "Wind or solar electric generation facility" means a facility with the capacity to generate electricity from wind or solar:

(i) using wind equipment with a nameplate capacity of at least one megawatt of electricity; or

(ii) using solar equipment with a nameplate capacity of at least one megawatt of electricity.

(b) "Wind or solar electric generation facility" does not include a facility that generates wind or solar electricity primarily for onsite consumption by the owner or tenant of the property on which the facility is located.

(5) "Wind or solar electricity" means electricity generated by wind or solar.

Section 7. Section **59-32-201** is enacted to read:

**Part 2. Imposition of Tax**

**59-32-201 . Imposition of wind or solar electric generation facility tax -- Deposit of revenue -- Effect on ratepayers.**

(1) Beginning January 1, 2026, there is annually levied a tax on an operator of a wind or solar electric generation facility.

(2) The tax levied under Subsection (1) is calculated by multiplying the megawatts, or portion of megawatts, of nameplate capacity of a wind or solar electric generation facility by $2,100.

(3)(a) An operator of a wind or solar electric generation facility in the state shall electronically file with the commission, on or before June 1 of each year, a statement containing the information required by Subsection (3)(b) in a manner prescribed by the commission.

(b) The statement required in Subsection (3)(a) shall include:

(i) the name, description, and location of the wind or solar electric generation facility;

(ii) the nameplate capacity of the wind or solar electric generation facility; and

(iii) any other reasonable and necessary information required by the commission.

(c) A statement or report required to be filed with the commission shall be signed and sworn to by the operator of the wind or solar electric generation facility or the operator's designee.

(4) A willful false swearing as to a material fact set out in the statement or report required by Subsection (3) is a violation of Section 76-8-504 and may result in prosecution.

(5) The tax imposed by this chapter does not apply to a wind or solar generation facility that is owned or operated by:

(a) the United States;

(b) the state or a political subdivision of the state;

(c) an Indian or Indian tribe, as defined in Section 9-9-101; or

(d) a distribution electric cooperative or a wholesale electric cooperative, as defined in Section 54-2-1.

(6) The commission shall deposit revenue from the tax imposed in this section into the Species Protection Account in accordance with Section 23A-3-214.

(7)(a) A large-scale electric utility may not:

(i) recover from ratepayers, through rates or other charges, any amount paid for a tax imposed under this section; or

(ii) include any amount paid for a tax imposed under this section in the large-scale electric utility's rate base or revenue requirement.

(b) The Public Service Commission shall:

(i) enforce the requirements of this Subsection (7); and

(ii) reject any rate filing or request that violates this Subsection (7).

Section 8. Section **59-32-202** is enacted to read:

**59-32-202 . Tax as lien on property.**

The tax imposed by this chapter, together with penalties and interest, is and shall remain a lien upon the wind or solar electric generation facility until the tax is paid.

Section 9. Section **59-32-301** is enacted to read:

**Part 3. Administration, Collection, and Enforcement of Tax**

**59-32-301 . Administration, collection, and enforcement of wind or solar electric generation facility tax -- Rulemaking.**

(1) The commission shall administer, collect, and enforce a tax under this chapter in accordance with Chapter 1, General Taxation Policies.

(2)(a) In case of any failure to make or file a statement or report required by this chapter, the penalty provided in Section 59-1-401 and interest at the rate and in the manner prescribed in Section 59-1-402 shall be charged and added to the tax.

(b) The commission shall collect an amount added under this Subsection (2) to a tax, whether as a penalty, interest, or both, at the same time, in the same manner, and as a part of the tax.

(3) An overpayment of a tax imposed by this chapter shall accrue interest at the rate and in the manner prescribed in Section 59-1-402.

(4) The commission may make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to establish the requirements for a statement or report required under Section 59-32-201.

Section 10. Section **59-32-302** is enacted to read:

**59-32-302 . When taxes due -- Payment of tax -- Audit.**

(1) Except as provided in Subsection (2), the tax imposed by this chapter is due and payable on or before June 1 of the year next succeeding the calendar year when the wind or solar electric generation facility is subject to the tax imposed under Section 59-32-201.

(2)(a) Notwithstanding Subsection (1), the commission may, for good cause shown upon a written application by the taxpayer, extend the time of payment of the whole or any part of the tax for a period not to exceed six months.

(b) If the commission allows an extension under Subsection (2)(a), interest at the rate and in the manner prescribed in Section 59-1-402 shall be charged and added to the amount of the tax allowed the extension.

(3) If the tax imposed by Section 59-32-201 is not paid when due or is underpaid, the taxpayer is subject to the penalty provided under Section 59-1-401.

(4) The commission may conduct an audit to determine whether a tax is owed under this chapter.

Section 11. **Effective Date.**

This bill takes effect on January 1, 2026.