

Population Data Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Stephanie Gricius

Senate Sponsor: Michael K. McKell

LONG TITLE

General Description:

This bill addresses population data.

Highlighted Provisions:

This bill:

- defines terms;
- in circumstances where a population estimate is available from the Utah Population Committee and the United States Bureau of the Census, requires the use of the census or census estimate only if the Utah Population Committee estimate is unavailable;
- requires the Utah Population Committee to annually provide an adjusted sub-county population estimate for each municipality and unincorporated area within the state;
- requires government entities to share information with the Utah Population Committee that is necessary for the committee to prepare population estimates; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

- 10-2-602 (Effective 05/07/25)**, as last amended by Laws of Utah 2018, Chapter 330
- 10-2-711 (Effective 05/07/25)**, as last amended by Laws of Utah 2018, Chapter 330
- 10-9a-103 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 464
- 10-9a-302 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 438
- 17-27a-103 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 464

17-27a-302 (Effective 05/07/25), as last amended by Laws of Utah 2021, Chapter 385
17-50-502 (Effective 05/07/25), as last amended by Laws of Utah 2019, Chapter 14
17B-2a-802 (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapter 498
26B-3-301 (Effective 05/07/25), as renumbered and amended by Laws of Utah 2023,
Chapter 306
59-1-403 (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapters 25, 35
59-12-205 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 535
59-12-401 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 419
59-12-402 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 419
59-12-405 (Effective 07/01/25), as last amended by Laws of Utah 2019, Chapter 245
59-12-603 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 274
59-12-1102 (Effective 07/01/25), as last amended by Laws of Utah 2023, Chapters 435,
471
59-12-2206 (Effective 05/07/25), as last amended by Laws of Utah 2023, Chapter 471
59-12-2219 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 498
59-12-2220 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapters 498,
501
63C-20-102 (Effective 05/07/25), as enacted by Laws of Utah 2018, Chapter 330
63C-20-104 (Effective 05/07/25), as enacted by Laws of Utah 2018, Chapter 330
63C-20-105 (Effective 05/07/25), as last amended by Laws of Utah 2021, Chapter 382
67-1a-2 (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapter 438
72-2-108 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 438
72-2-133 (Effective 07/01/25), as enacted by Laws of Utah 2023, Chapter 372
73-5-8.5 (Effective 05/07/25), as enacted by Laws of Utah 2023, Chapter 248
78B-1-110 (Effective 05/07/25), as last amended by Laws of Utah 2018, Chapter 330

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

Section 1. Section **10-2-602** is amended to read:

10-2-602 (Effective 05/07/25). Contents of resolution or petition.

- (1) The resolution of the governing body or the petition of the electors shall include:
- (a) a statement fully describing each of the areas to be included within the consolidated municipality;
 - (b) the name of the proposed consolidated municipality; and
 - (c) the names of the municipalities to be consolidated.

- (2)(a) The resolution or petition shall state the population of each of the municipalities within the area of the proposed consolidated municipality and the total population of the proposed consolidated municipality.
- (b)~~(i)~~ The population ~~[figure]~~ for each municipality under Subsection (2)(a) shall be derived from:
- (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
- (ii) if the Utah Population Committee estimate is not available, the most recent official census or census estimate of the United States Bureau of the Census.
- ~~[(ii) If the population figure is not available from the United States Bureau of the Census, the population figure shall be derived from the estimate from the Utah Population Committee.]~~
- Section 2. Section **10-2-711** is amended to read:
- 10-2-711 (Effective 05/07/25). Dissolution by the county legislative body.**
- (1)(a) A municipality having fewer than 50 residents may be dissolved on application to the district court by the county legislative body of the county where the municipality is located.
- (b)~~(i)~~ The population ~~[figure]~~ for each municipality under Subsection (1)(a) shall be derived from:
- (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
- (ii) if the Utah Population Committee estimate is not available, the most recent official census or census estimate of the United States Bureau of the Census.
- ~~[(ii) If the population figure is not available from the United States Bureau of the Census, the population figure shall be derived from the estimate from the Utah Population Committee.]~~
- (2) Notice of the application shall be served on the municipality in the manner prescribed by law or by publication in the manner provided by law if the municipal authorities cannot be served.
- (3) The district court may enter an order approving the dissolution of the municipality on a finding that the existence of the municipality serves no valid municipal purpose, its existence is a sham, or on a clear and convincing showing that the best interests of the community would be served by the dissolution.
- (4) If the municipality is dissolved, the district court shall wind down the affairs and dissolve the municipality as quickly as possible in the same manner as is provided in [Sections 10-2-705 through 10-2-709] Part 7, Dissolution of Municipalities.

Section 3. Section **10-9a-103** is amended to read:

10-9a-103 (Effective 05/07/25). Definitions.

As used in this chapter:

- (1) "Accessory dwelling unit" means a habitable living unit added to, created within, or detached from a primary single-family dwelling and contained on one lot.
- (2) "Adversely affected party" means a person other than a land use applicant who:
 - (a) owns real property adjoining the property that is the subject of a land use application or land use decision; or
 - (b) will suffer a damage different in kind than, or an injury distinct from, that of the general community as a result of the land use decision.
- (3) "Affected entity" means a county, municipality, special district, special service district under Title 17D, Chapter 1, Special Service District Act, school district, interlocal cooperation entity established under Title 11, Chapter 13, Interlocal Cooperation Act, specified public utility, property owner, property owners association, or the Department of Transportation, if:
 - (a) the entity's services or facilities are likely to require expansion or significant modification because of an intended use of land;
 - (b) the entity has filed with the municipality a copy of the entity's general or long-range plan; or
 - (c) the entity has filed with the municipality a request for notice during the same calendar year and before the municipality provides notice to an affected entity in compliance with a requirement imposed under this chapter.
- (4) "Affected owner" means the owner of real property that is:
 - (a) a single project;
 - (b) the subject of a land use approval that sponsors of a referendum timely challenged in accordance with Subsection 20A-7-601(6); and
 - (c) determined to be legally referable under Section 20A-7-602.8.
- (5) "Appeal authority" means the person, board, commission, agency, or other body designated by ordinance to decide an appeal of a decision of a land use application or a variance.
- (6) "Billboard" means a freestanding ground sign located on industrial, commercial, or residential property if the sign is designed or intended to direct attention to a business, product, or service that is not sold, offered, or existing on the property where the sign is located.

- (7)(a) "Charter school" means:
- (i) an operating charter school;
 - (ii) a charter school applicant that a charter school authorizer approves in accordance with Title 53G, Chapter 5, Part 3, Charter School Authorization; or
 - (iii) an entity that is working on behalf of a charter school or approved charter applicant to develop or construct a charter school building.
- (b) "Charter school" does not include a therapeutic school.
- (8) "Conditional use" means a land use that, because of the unique characteristics or potential impact of the land use on the municipality, surrounding neighbors, or adjacent land uses, may not be compatible in some areas or may be compatible only if certain conditions are required that mitigate or eliminate the detrimental impacts.
- (9) "Constitutional taking" means a governmental action that results in a taking of private property so that compensation to the owner of the property is required by the:
- (a) Fifth or Fourteenth Amendment of the Constitution of the United States; or
 - (b) Utah Constitution, Article I, Section 22.
- (10) "Culinary water authority" means the department, agency, or public entity with responsibility to review and approve the feasibility of the culinary water system and sources for the subject property.
- (11) "Development activity" means:
- (a) any construction or expansion of a building, structure, or use that creates additional demand and need for public facilities;
 - (b) any change in use of a building or structure that creates additional demand and need for public facilities; or
 - (c) any change in the use of land that creates additional demand and need for public facilities.
- (12)(a) "Development agreement" means a written agreement or amendment to a written agreement between a municipality and one or more parties that regulates or controls the use or development of a specific area of land.
- (b) "Development agreement" does not include an improvement completion assurance.
- (13)(a) "Disability" means a physical or mental impairment that substantially limits one or more of a person's major life activities, including a person having a record of such an impairment or being regarded as having such an impairment.
- (b) "Disability" does not include current illegal use of, or addiction to, any federally controlled substance, as defined in Section 102 of the Controlled Substances Act, 21

U.S.C. 802.

(14) "Educational facility":

(a) means:

(i) a school district's building at which pupils assemble to receive instruction in a program for any combination of grades from preschool through grade 12, including kindergarten and a program for children with disabilities;

(ii) a structure or facility:

(A) located on the same property as a building described in Subsection (14)(a)(i);

and

(B) used in support of the use of that building; and

(iii) a building to provide office and related space to a school district's administrative personnel; and

(b) does not include:

(i) land or a structure, including land or a structure for inventory storage, equipment storage, food processing or preparing, vehicle storage or maintenance, or similar use that is:

(A) not located on the same property as a building described in Subsection (14)(a)(i); and

(B) used in support of the purposes of a building described in Subsection (14)(a)(i); or

(ii) a therapeutic school.

(15) "Fire authority" means the department, agency, or public entity with responsibility to review and approve the feasibility of fire protection and suppression services for the subject property.

(16) "Flood plain" means land that:

(a) is within the 100-year flood plain designated by the Federal Emergency Management Agency; or

(b) has not been studied or designated by the Federal Emergency Management Agency but presents a likelihood of experiencing chronic flooding or a catastrophic flood event because the land has characteristics that are similar to those of a 100-year flood plain designated by the Federal Emergency Management Agency.

(17) "General plan" means a document that a municipality adopts that sets forth general guidelines for proposed future development of the land within the municipality.

(18) "Geologic hazard" means:

- 198 (a) a surface fault rupture;
199 (b) shallow groundwater;
200 (c) liquefaction;
201 (d) a landslide;
202 (e) a debris flow;
203 (f) unstable soil;
204 (g) a rock fall; or
205 (h) any other geologic condition that presents a risk:
206 (i) to life;
207 (ii) of substantial loss of real property; or
208 (iii) of substantial damage to real property.
- 209 (19) "Historic preservation authority" means a person, board, commission, or other body
210 designated by a legislative body to:
211 (a) recommend land use regulations to preserve local historic districts or areas; and
212 (b) administer local historic preservation land use regulations within a local historic
213 district or area.
- 214 (20) "Home-based microschool" means the same as that term is defined in Section
215 53G-6-201.
- 216 (21) "Hookup fee" means a fee for the installation and inspection of any pipe, line, meter,
217 or appurtenance that connects to a municipal water, sewer, storm water, power, or other
218 utility system.
- 219 (22) "Identical plans" means building plans submitted to a municipality that:
220 (a) are clearly marked as "identical plans";
221 (b) are substantially identical to building plans that were previously submitted to and
222 reviewed and approved by the municipality; and
223 (c) describe a building that:
224 (i) is located on land zoned the same as the land on which the building described in
225 the previously approved plans is located;
226 (ii) is subject to the same geological and meteorological conditions and the same law
227 as the building described in the previously approved plans;
228 (iii) has a floor plan identical to the building plan previously submitted to and
229 reviewed and approved by the municipality; and
230 (iv) does not require any additional engineering or analysis.
- 231 (23) "Impact fee" means a payment of money imposed under Title 11, Chapter 36a, Impact

232 Fees Act.

233 (24) "Improvement completion assurance" means a surety bond, letter of credit, financial
234 institution bond, cash, assignment of rights, lien, or other equivalent security required by
235 a municipality to guaranty the proper completion of landscaping or an infrastructure
236 improvement required as a condition precedent to:

237 (a) recording a subdivision plat; or

238 (b) development of a commercial, industrial, mixed use, or multifamily project.

239 (25) "Improvement warranty" means an applicant's unconditional warranty that the
240 applicant's installed and accepted landscaping or infrastructure improvement:

241 (a) complies with the municipality's written standards for design, materials, and
242 workmanship; and

243 (b) will not fail in any material respect, as a result of poor workmanship or materials,
244 within the improvement warranty period.

245 (26) "Improvement warranty period" means a period:

246 (a) no later than one year after a municipality's acceptance of required landscaping; or

247 (b) no later than one year after a municipality's acceptance of required infrastructure,
248 unless the municipality:

249 (i) determines for good cause that a one-year period would be inadequate to protect
250 the public health, safety, and welfare; and

251 (ii) has substantial evidence, on record:

252 (A) of prior poor performance by the applicant; or

253 (B) that the area upon which the infrastructure will be constructed contains
254 suspect soil and the municipality has not otherwise required the applicant to
255 mitigate the suspect soil.

256 (27) "Infrastructure improvement" means permanent infrastructure that is essential for the
257 public health and safety or that:

258 (a) is required for human occupation; and

259 (b) an applicant must install:

260 (i) in accordance with published installation and inspection specifications for public
261 improvements; and

262 (ii) whether the improvement is public or private, as a condition of:

263 (A) recording a subdivision plat;

264 (B) obtaining a building permit; or

265 (C) development of a commercial, industrial, mixed use, condominium, or

- 266 multifamily project.
- 267 (28) "Internal lot restriction" means a platted note, platted demarcation, or platted
268 designation that:
- 269 (a) runs with the land; and
- 270 (b)(i) creates a restriction that is enclosed within the perimeter of a lot described on
271 the plat; or
- 272 (ii) designates a development condition that is enclosed within the perimeter of a lot
273 described on the plat.
- 274 (29) "Land use applicant" means a property owner, or the property owner's designee, who
275 submits a land use application regarding the property owner's land.
- 276 (30) "Land use application":
- 277 (a) means an application that is:
- 278 (i) required by a municipality; and
- 279 (ii) submitted by a land use applicant to obtain a land use decision; and
- 280 (b) does not mean an application to enact, amend, or repeal a land use regulation.
- 281 (31) "Land use authority" means:
- 282 (a) a person, board, commission, agency, or body, including the local legislative body,
283 designated by the local legislative body to act upon a land use application; or
- 284 (b) if the local legislative body has not designated a person, board, commission, agency,
285 or body, the local legislative body.
- 286 (32) "Land use decision" means an administrative decision of a land use authority or appeal
287 authority regarding:
- 288 (a) a land use permit; or
- 289 (b) a land use application.
- 290 (33) "Land use permit" means a permit issued by a land use authority.
- 291 (34) "Land use regulation":
- 292 (a) means a legislative decision enacted by ordinance, law, code, map, resolution,
293 specification, fee, or rule that governs the use or development of land;
- 294 (b) includes the adoption or amendment of a zoning map or the text of the zoning code;
295 and
- 296 (c) does not include:
- 297 (i) a land use decision of the legislative body acting as the land use authority, even if
298 the decision is expressed in a resolution or ordinance; or
- 299 (ii) a temporary revision to an engineering specification that does not materially:

- (A) increase a land use applicant's cost of development compared to the existing specification; or
- (B) impact a land use applicant's use of land.
- (35) "Legislative body" means the municipal council.
- (36) "Local historic district or area" means a geographically definable area that:
- (a) contains any combination of buildings, structures, sites, objects, landscape features, archeological sites, or works of art that contribute to the historic preservation goals of a legislative body; and
 - (b) is subject to land use regulations to preserve the historic significance of the local historic district or area.
- (37) "Lot" means a tract of land, regardless of any label, that is created by and shown on a subdivision plat that has been recorded in the office of the county recorder.
- (38)(a) "Lot line adjustment" means a relocation of a lot line boundary between adjoining lots or between a lot and adjoining parcels in accordance with Section 10-9a-608:
- (i) whether or not the lots are located in the same subdivision; and
 - (ii) with the consent of the owners of record.
- (b) "Lot line adjustment" does not mean a new boundary line that:
- (i) creates an additional lot; or
 - (ii) constitutes a subdivision or a subdivision amendment.
- (c) "Lot line adjustment" does not include a boundary line adjustment made by the Department of Transportation.
- (39) "Major transit investment corridor" means public transit service that uses or occupies:
- (a) public transit rail right-of-way;
 - (b) dedicated road right-of-way for the use of public transit, such as bus rapid transit; or
 - (c) fixed-route bus corridors subject to an interlocal agreement or contract between a municipality or county and:
 - (i) a public transit district as defined in Section 17B-2a-802; or
 - (ii) an eligible political subdivision as defined in Section ~~59-12-2219~~ 59-12-2202.
- (40) "Micro-education entity" means the same as that term is defined in Section 53G-6-201.
- (41) "Moderate income housing" means housing occupied or reserved for occupancy by households with a gross household income equal to or less than 80% of the median gross income for households of the same size in the county in which the city is located.
- (42) "Municipal utility easement" means an easement that:

- 334 (a) is created or depicted on a plat recorded in a county recorder's office and is described
335 as a municipal utility easement granted for public use;
- 336 (b) is not a protected utility easement or a public utility easement as defined in Section
337 54-3-27;
- 338 (c) the municipality or the municipality's affiliated governmental entity uses and
339 occupies to provide a utility service, including sanitary sewer, culinary water,
340 electrical, storm water, or communications or data lines;
- 341 (d) is used or occupied with the consent of the municipality in accordance with an
342 authorized franchise or other agreement;
- 343 (e)(i) is used or occupied by a specified public utility in accordance with an
344 authorized franchise or other agreement; and
345 (ii) is located in a utility easement granted for public use; or
- 346 (f) is described in Section 10-9a-529 and is used by a specified public utility.
- 347 (43) "Nominal fee" means a fee that reasonably reimburses a municipality only for time
348 spent and expenses incurred in:
- 349 (a) verifying that building plans are identical plans; and
350 (b) reviewing and approving those minor aspects of identical plans that differ from the
351 previously reviewed and approved building plans.
- 352 (44) "Noncomplying structure" means a structure that:
- 353 (a) legally existed before the structure's current land use designation; and
354 (b) because of one or more subsequent land use ordinance changes, does not conform to
355 the setback, height restrictions, or other regulations, excluding those regulations,
356 which govern the use of land.
- 357 (45) "Nonconforming use" means a use of land that:
- 358 (a) legally existed before its current land use designation;
359 (b) has been maintained continuously since the time the land use ordinance governing
360 the land changed; and
361 (c) because of one or more subsequent land use ordinance changes, does not conform to
362 the regulations that now govern the use of the land.
- 363 (46) "Official map" means a map drawn by municipal authorities and recorded in a county
364 recorder's office that:
- 365 (a) shows actual and proposed rights-of-way, centerline alignments, and setbacks for
366 highways and other transportation facilities;
367 (b) provides a basis for restricting development in designated rights-of-way or between

designated setbacks to allow the government authorities time to purchase or otherwise reserve the land; and

(c) has been adopted as an element of the municipality's general plan.

(47) "Parcel" means any real property that is not a lot.

(48)(a) "Parcel boundary adjustment" means a recorded agreement between owners of adjoining parcels adjusting the mutual boundary, either by deed or by a boundary line agreement in accordance with Section 10-9a-524, if no additional parcel is created and:

(i) none of the property identified in the agreement is a lot; or

(ii) the adjustment is to the boundaries of a single person's parcels.

(b) "Parcel boundary adjustment" does not mean an adjustment of a parcel boundary line that:

(i) creates an additional parcel; or

(ii) constitutes a subdivision.

(c) "Parcel boundary adjustment" does not include a boundary line adjustment made by the Department of Transportation.

(49) "Person" means an individual, corporation, partnership, organization, association, trust, governmental agency, or any other legal entity.

(50) "Plan for moderate income housing" means a written document adopted by a municipality's legislative body that includes:

(a) an estimate of the existing supply of moderate income housing located within the municipality;

(b) an estimate of the need for moderate income housing in the municipality for the next five years;

(c) a survey of total residential land use;

(d) an evaluation of how existing land uses and zones affect opportunities for moderate income housing; and

(e) a description of the municipality's program to encourage an adequate supply of moderate income housing.

(51) "Plat" means an instrument subdividing property into lots as depicted on a map or other graphical representation of lands that a licensed professional land surveyor makes and prepares in accordance with Section 10-9a-603 or 57-8-13.

(52) "Potential geologic hazard area" means an area that:

(a) is designated by a Utah Geological Survey map, county geologist map, or other

relevant map or report as needing further study to determine the area's potential for geologic hazard; or

- (b) has not been studied by the Utah Geological Survey or a county geologist but presents the potential of geologic hazard because the area has characteristics similar to those of a designated geologic hazard area.

(53) "Public agency" means:

- (a) the federal government;
- (b) the state;
- (c) a county, municipality, school district, special district, special service district, or other political subdivision of the state; or
- (d) a charter school.

(54) "Public hearing" means a hearing at which members of the public are provided a reasonable opportunity to comment on the subject of the hearing.

(55) "Public meeting" means a meeting that is required to be open to the public under Title 52, Chapter 4, Open and Public Meetings Act.

(56) "Public street" means a public right-of-way, including a public highway, public avenue, public boulevard, public parkway, public road, public lane, public alley, public viaduct, public subway, public tunnel, public bridge, public byway, other public transportation easement, or other public way.

(57) "Receiving zone" means an area of a municipality that the municipality designates, by ordinance, as an area in which an owner of land may receive a transferable development right.

(58) "Record of survey map" means a map of a survey of land prepared in accordance with Section 10-9a-603, 17-23-17, 17-27a-603, or 57-8-13.

(59) "Residential facility for persons with a disability" means a residence:

- (a) in which more than one person with a disability resides; and
- (b) which is licensed or certified by the Department of Health and Human Services under:
 - (i) Title 26B, Chapter 2, Part 1, Human Services Programs and Facilities; or
 - (ii) Title 26B, Chapter 2, Part 2, Health Care Facility Licensing and Inspection.

(60) "Residential roadway" means a public local residential road that:

- (a) will serve primarily to provide access to adjacent primarily residential areas and property;
- (b) is designed to accommodate minimal traffic volumes or vehicular traffic;

- (c) is not identified as a supplementary to a collector or other higher system classified street in an approved municipal street or transportation master plan;
- (d) has a posted speed limit of 25 miles per hour or less;
- (e) does not have higher traffic volumes resulting from connecting previously separated areas of the municipal road network;
- (f) cannot have a primary access, but can have a secondary access, and does not abut lots intended for high volume traffic or community centers, including schools, recreation centers, sports complexes, or libraries; and
- (g) primarily serves traffic within a neighborhood or limited residential area and is not necessarily continuous through several residential areas.

(61) "Rules of order and procedure" means a set of rules that govern and prescribe in a public meeting:

- (a) parliamentary order and procedure;
- (b) ethical behavior; and
- (c) civil discourse.

(62) "Sanitary sewer authority" means the department, agency, or public entity with responsibility to review and approve the feasibility of sanitary sewer services or onsite wastewater systems.

(63) "Sending zone" means an area of a municipality that the municipality designates, by ordinance, as an area from which an owner of land may transfer a transferable development right.

(64) "Special district" means an entity under Title 17B, Limited Purpose Local Government Entities - Special Districts, and any other governmental or quasi-governmental entity that is not a county, municipality, school district, or the state.

(65) "Specified public agency" means:

- (a) the state;
- (b) a school district; or
- (c) a charter school.

(66) "Specified public utility" means an electrical corporation, gas corporation, or telephone corporation, as those terms are defined in Section 54-2-1.

(67) "State" includes any department, division, or agency of the state.

(68)(a) "Subdivision" means any land that is divided, resubdivided, or proposed to be divided into two or more lots or other division of land for the purpose, whether immediate or future, for offer, sale, lease, or development either on the installment

470 plan or upon any and all other plans, terms, and conditions.

471 (b) "Subdivision" includes:

- 472 (i) the division or development of land, whether by deed, metes and bounds
473 description, devise and testacy, map, plat, or other recorded instrument, regardless
474 of whether the division includes all or a portion of a parcel or lot; and
475 (ii) except as provided in Subsection (68)(c), divisions of land for residential and
476 nonresidential uses, including land used or to be used for commercial, agricultural,
477 and industrial purposes.

478 (c) "Subdivision" does not include:

- 479 (i) a bona fide division or partition of agricultural land for the purpose of joining one
480 of the resulting separate parcels to a contiguous parcel of unsubdivided
481 agricultural land, if neither the resulting combined parcel nor the parcel remaining
482 from the division or partition violates an applicable land use ordinance;
483 (ii) a boundary line agreement recorded with the county recorder's office between
484 owners of adjoining parcels adjusting the mutual boundary in accordance with
485 Section 10-9a-524 if no new parcel is created;
486 (iii) a recorded document, executed by the owner of record:
487 (A) revising the legal descriptions of multiple parcels into one legal description
488 encompassing all such parcels; or
489 (B) joining a lot to a parcel;
490 (iv) a boundary line agreement between owners of adjoining subdivided properties
491 adjusting the mutual lot line boundary in accordance with Sections 10-9a-524 and
492 10-9a-608 if:
493 (A) no new dwelling lot or housing unit will result from the adjustment; and
494 (B) the adjustment will not violate any applicable land use ordinance;
495 (v) a bona fide division of land by deed or other instrument if the deed or other
496 instrument states in writing that the division:
497 (A) is in anticipation of future land use approvals on the parcel or parcels;
498 (B) does not confer any land use approvals; and
499 (C) has not been approved by the land use authority;
500 (vi) a parcel boundary adjustment;
501 (vii) a lot line adjustment;
502 (viii) a road, street, or highway dedication plat;
503 (ix) a deed or easement for a road, street, or highway purpose; or

(x) any other division of land authorized by law.

(69)(a) "Subdivision amendment" means an amendment to a recorded subdivision in accordance with Section 10-9a-608 that:

(i) vacates all or a portion of the subdivision;

(ii) alters the outside boundary of the subdivision;

(iii) changes the number of lots within the subdivision;

(iv) alters a public right-of-way, a public easement, or public infrastructure within the subdivision; or

(v) alters a common area or other common amenity within the subdivision.

(b) "Subdivision amendment" does not include a lot line adjustment, between a single lot and an adjoining lot or parcel, that alters the outside boundary of the subdivision.

(70) "Substantial evidence" means evidence that:

(a) is beyond a scintilla; and

(b) a reasonable mind would accept as adequate to support a conclusion.

(71) "Suspect soil" means soil that has:

(a) a high susceptibility for volumetric change, typically clay rich, having more than a 3% swell potential;

(b) bedrock units with high shrink or swell susceptibility; or

(c) gypsiferous silt and clay, gypsum, or bedrock units containing abundant gypsum commonly associated with dissolution and collapse features.

(72) "Therapeutic school" means a residential group living facility:

(a) for four or more individuals who are not related to:

(i) the owner of the facility; or

(ii) the primary service provider of the facility;

(b) that serves students who have a history of failing to function:

(i) at home;

(ii) in a public school; or

(iii) in a nonresidential private school; and

(c) that offers:

(i) room and board; and

(ii) an academic education integrated with:

(A) specialized structure and supervision; or

(B) services or treatment related to a disability, an emotional development, a behavioral development, a familial development, or a social development.

(73) "Transferable development right" means a right to develop and use land that originates by an ordinance that authorizes a land owner in a designated sending zone to transfer land use rights from a designated sending zone to a designated receiving zone.

(74) "Unincorporated" means the area outside of the incorporated area of a city or town.

(75) "Water interest" means any right to the beneficial use of water, including:

(a) each of the rights listed in Section 73-1-11; and

(b) an ownership interest in the right to the beneficial use of water represented by:

(i) a contract; or

(ii) a share in a water company, as defined in Section 73-3-3.5.

(76) "Zoning map" means a map, adopted as part of a land use ordinance, that depicts land use zones, overlays, or districts.

Section 4. Section **10-9a-302** is amended to read:

**10-9a-302 (Effective 05/07/25). Planning commission powers and duties --
Training requirements.**

(1) The planning commission shall review and make a recommendation to the legislative body for:

(a) a general plan and amendments to the general plan;

(b) land use regulations, including:

(i) ordinances regarding the subdivision of land within the municipality; and

(ii) amendments to existing land use regulations;

(c) an appropriate delegation of power to at least one designated land use authority to hear and act on a land use application;

(d) an appropriate delegation of power to at least one appeal authority to hear and act on an appeal from a decision of the land use authority; and

(e) application processes that:

(i) may include a designation of routine land use matters that, upon application and proper notice, will receive informal streamlined review and action if the application is uncontested; and

(ii) shall protect the right of each:

(A) land use applicant and adversely affected party to require formal consideration of any application by a land use authority;

(B) land use applicant or adversely affected party to appeal a land use authority's decision to a separate appeal authority; and

(C) participant to be heard in each public hearing on a contested application.

- (2) Before making a recommendation to a legislative body on an item described in Subsection (1)(a) or (b), the planning commission shall hold a public hearing in accordance with Section 10-9a-404.
- (3) A legislative body may adopt, modify, or reject a planning commission's recommendation to the legislative body under this section.
- (4) A legislative body may consider a planning commission's failure to make a timely recommendation as a negative recommendation.
- (5) Nothing in this section limits the right of a municipality to initiate or propose the actions described in this section.
- (6)(a)(i) This Subsection (6) applies to:
- (A) a city of the first, second, third, or fourth class; and
 - (B) a city of the fifth class with a population of 5,000 or more, if the city is located within a county of the first, second, or third class.
- (ii) The population [figures] for each city described in Subsection (6)(a)(i) shall be derived from:
- ~~[(A) the most recent official census or census estimate of the United States Census Bureau; or]~~
- ~~[(B) if a population figure is not available under Subsection (6)(a)(ii)(A), an estimate of the Utah Population Committee]~~
- (A) an estimate of the Utah Population Committee created in Section 63C-20-103;
- or
- (B) if the Utah Population Committee estimate is not available, the most recent official census or census estimate of the United States Bureau of the Census.
- (b) A municipality described in Subsection (6)(a)(i) shall ensure that each member of the municipality's planning commission completes four hours of annual land use training as follows:
- (i) one hour of annual training on general powers and duties under ~~[Title 10, Chapter 9a, Municipal Land Use, Development, and Management Act]~~ this chapter; and
 - (ii) three hours of annual training on land use, which may include:
 - (A) appeals and variances;
 - (B) conditional use permits;
 - (C) exactions;
 - (D) impact fees;
 - (E) vested rights;

- (F) subdivision regulations and improvement guarantees;
 - (G) land use referenda;
 - (H) property rights;
 - (I) real estate procedures and financing;
 - (J) zoning, including use-based and form-based; and
 - (K) drafting ordinances and code that complies with statute.
- (c) A newly appointed planning commission member may not participate in a public meeting as an appointed member until the member completes the training described in Subsection (6)(b)(i).
- (d) A planning commission member may qualify for one completed hour of training required under Subsection (6)(b)(ii) if the member attends, as an appointed member, 12 public meetings of the planning commission within a calendar year.
- (e) A municipality shall provide the training described in Subsection (6)(b) through:
- (i) municipal staff;
 - (ii) the Utah League of Cities and Towns; or
 - (iii) a list of training courses selected by:
 - (A) the Utah League of Cities and Towns; or
 - (B) the Division of Real Estate created in Section 61-2-201.
- (f) A municipality shall, for each planning commission member:
- (i) monitor compliance with the training requirements in Subsection (6)(b); and
 - (ii) maintain a record of training completion at the end of each calendar year.

Section 5. Section **17-27a-103** is amended to read:

17-27a-103 (Effective 05/07/25). Definitions.

As used in this chapter:

- (1) "Accessory dwelling unit" means a habitable living unit added to, created within, or detached from a primary single-family dwelling and contained on one lot.
- (2) "Adversely affected party" means a person other than a land use applicant who:
 - (a) owns real property adjoining the property that is the subject of a land use application or land use decision; or
 - (b) will suffer a damage different in kind than, or an injury distinct from, that of the general community as a result of the land use decision.
- (3) "Affected entity" means a county, municipality, special district, special service district under Title 17D, Chapter 1, Special Service District Act, school district, interlocal cooperation entity established under Title 11, Chapter 13, Interlocal Cooperation Act,

specified property owner, property owner's association, public utility, or the Department of Transportation, if:

- (a) the entity's services or facilities are likely to require expansion or significant modification because of an intended use of land;
- (b) the entity has filed with the county a copy of the entity's general or long-range plan; or
- (c) the entity has filed with the county a request for notice during the same calendar year and before the county provides notice to an affected entity in compliance with a requirement imposed under this chapter.

(4) "Affected owner" means the owner of real property that is:

- (a) a single project;
- (b) the subject of a land use approval that sponsors of a referendum timely challenged in accordance with Subsection 20A-7-601(6); and
- (c) determined to be legally referable under Section 20A-7-602.8.

(5) "Appeal authority" means the person, board, commission, agency, or other body designated by ordinance to decide an appeal of a decision of a land use application or a variance.

(6) "Billboard" means a freestanding ground sign located on industrial, commercial, or residential property if the sign is designed or intended to direct attention to a business, product, or service that is not sold, offered, or existing on the property where the sign is located.

(7)(a) "Charter school" means:

- (i) an operating charter school;
- (ii) a charter school applicant that a charter school authorizer approves in accordance with Title 53G, Chapter 5, Part 3, Charter School Authorization; or
- (iii) an entity that is working on behalf of a charter school or approved charter applicant to develop or construct a charter school building.

(b) "Charter school" does not include a therapeutic school.

(8) "Chief executive officer" means the person or body that exercises the executive powers of the county.

(9) "Conditional use" means a land use that, because of the unique characteristics or potential impact of the land use on the county, surrounding neighbors, or adjacent land uses, may not be compatible in some areas or may be compatible only if certain conditions are required that mitigate or eliminate the detrimental impacts.

- 674 (10) "Constitutional taking" means a governmental action that results in a taking of private
675 property so that compensation to the owner of the property is required by the:
- 676 (a) Fifth or Fourteenth Amendment of the Constitution of the United States; or
677 (b) Utah Constitution, Article I, Section 22.
- 678 (11) "County utility easement" means an easement that:
- 679 (a) a plat recorded in a county recorder's office described as a county utility easement or
680 otherwise as a utility easement;
- 681 (b) is not a protected utility easement or a public utility easement as defined in Section
682 54-3-27;
- 683 (c) the county or the county's affiliated governmental entity owns or creates; and
684 (d)(i) either:
- 685 (A) no person uses or occupies; or
686 (B) the county or the county's affiliated governmental entity uses and occupies to
687 provide a utility service, including sanitary sewer, culinary water, electrical,
688 storm water, or communications or data lines; or
- 689 (ii) a person uses or occupies with or without an authorized franchise or other
690 agreement with the county.
- 691 (12) "Culinary water authority" means the department, agency, or public entity with
692 responsibility to review and approve the feasibility of the culinary water system and
693 sources for the subject property.
- 694 (13) "Development activity" means:
- 695 (a) any construction or expansion of a building, structure, or use that creates additional
696 demand and need for public facilities;
- 697 (b) any change in use of a building or structure that creates additional demand and need
698 for public facilities; or
- 699 (c) any change in the use of land that creates additional demand and need for public
700 facilities.
- 701 (14)(a) "Development agreement" means a written agreement or amendment to a written
702 agreement between a county and one or more parties that regulates or controls the use
703 or development of a specific area of land.
- 704 (b) "Development agreement" does not include an improvement completion assurance.
- 705 (15)(a) "Disability" means a physical or mental impairment that substantially limits one
706 or more of a person's major life activities, including a person having a record of such
707 an impairment or being regarded as having such an impairment.

(b) "Disability" does not include current illegal use of, or addiction to, any federally controlled substance, as defined in Section 102 of the Controlled Substances Act, 21 U.S.C. Sec. 802.

(16) "Educational facility":

(a) means:

(i) a school district's building at which pupils assemble to receive instruction in a program for any combination of grades from preschool through grade 12, including kindergarten and a program for children with disabilities;

(ii) a structure or facility:

(A) located on the same property as a building described in Subsection (16)(a)(i); and

(B) used in support of the use of that building; and

(iii) a building to provide office and related space to a school district's administrative personnel; and

(b) does not include:

(i) land or a structure, including land or a structure for inventory storage, equipment storage, food processing or preparing, vehicle storage or maintenance, or similar use that is:

(A) not located on the same property as a building described in Subsection (16)(a)(i); and

(B) used in support of the purposes of a building described in Subsection (16)(a)(i); or

(ii) a therapeutic school.

(17) "Fire authority" means the department, agency, or public entity with responsibility to review and approve the feasibility of fire protection and suppression services for the subject property.

(18) "Flood plain" means land that:

(a) is within the 100-year flood plain designated by the Federal Emergency Management Agency; or

(b) has not been studied or designated by the Federal Emergency Management Agency but presents a likelihood of experiencing chronic flooding or a catastrophic flood event because the land has characteristics that are similar to those of a 100-year flood plain designated by the Federal Emergency Management Agency.

(19) "Gas corporation" has the same meaning as defined in Section 54-2-1.

- 742 (20) "General plan" means a document that a county adopts that sets forth general
743 guidelines for proposed future development of:
- 744 (a) the unincorporated land within the county; or
745 (b) for a mountainous planning district, the land within the mountainous planning
746 district.
- 747 (21) "Geologic hazard" means:
- 748 (a) a surface fault rupture;
749 (b) shallow groundwater;
750 (c) liquefaction;
751 (d) a landslide;
752 (e) a debris flow;
753 (f) unstable soil;
754 (g) a rock fall; or
755 (h) any other geologic condition that presents a risk:
756 (i) to life;
757 (ii) of substantial loss of real property; or
758 (iii) of substantial damage to real property.
- 759 (22) "Home-based microschool" means the same as that term is defined in Section
760 53G-6-201.
- 761 (23) "Hookup fee" means a fee for the installation and inspection of any pipe, line, meter,
762 or appurtenance to connect to a county water, sewer, storm water, power, or other utility
763 system.
- 764 (24) "Identical plans" means building plans submitted to a county that:
- 765 (a) are clearly marked as "identical plans";
766 (b) are substantially identical building plans that were previously submitted to and
767 reviewed and approved by the county; and
768 (c) describe a building that:
769 (i) is located on land zoned the same as the land on which the building described in
770 the previously approved plans is located;
771 (ii) is subject to the same geological and meteorological conditions and the same law
772 as the building described in the previously approved plans;
773 (iii) has a floor plan identical to the building plan previously submitted to and
774 reviewed and approved by the county; and
775 (iv) does not require any additional engineering or analysis.

- 776 (25) "Impact fee" means a payment of money imposed under Title 11, Chapter 36a, Impact
777 Fees Act.
- 778 (26) "Improvement completion assurance" means a surety bond, letter of credit, financial
779 institution bond, cash, assignment of rights, lien, or other equivalent security required by
780 a county to guaranty the proper completion of landscaping or an infrastructure
781 improvement required as a condition precedent to:
- 782 (a) recording a subdivision plat; or
 - 783 (b) development of a commercial, industrial, mixed use, or multifamily project.
- 784 (27) "Improvement warranty" means an applicant's unconditional warranty that the
785 applicant's installed and accepted landscaping or infrastructure improvement:
- 786 (a) complies with the county's written standards for design, materials, and workmanship;
787 and
 - 788 (b) will not fail in any material respect, as a result of poor workmanship or materials,
789 within the improvement warranty period.
- 790 (28) "Improvement warranty period" means a period:
- 791 (a) no later than one year after a county's acceptance of required landscaping; or
 - 792 (b) no later than one year after a county's acceptance of required infrastructure, unless
793 the county:
 - 794 (i) determines for good cause that a one-year period would be inadequate to protect
795 the public health, safety, and welfare; and
 - 796 (ii) has substantial evidence, on record:
 - 797 (A) of prior poor performance by the applicant; or
 - 798 (B) that the area upon which the infrastructure will be constructed contains
799 suspect soil and the county has not otherwise required the applicant to mitigate
800 the suspect soil.
- 801 (29) "Infrastructure improvement" means permanent infrastructure that is essential for the
802 public health and safety or that:
- 803 (a) is required for human consumption; and
 - 804 (b) an applicant must install:
 - 805 (i) in accordance with published installation and inspection specifications for public
806 improvements; and
 - 807 (ii) as a condition of:
 - 808 (A) recording a subdivision plat;
 - 809 (B) obtaining a building permit; or

- 810 (C) developing a commercial, industrial, mixed use, condominium, or multifamily
811 project.
- 812 (30) "Internal lot restriction" means a platted note, platted demarcation, or platted
813 designation that:
- 814 (a) runs with the land; and
- 815 (b)(i) creates a restriction that is enclosed within the perimeter of a lot described on
816 the plat; or
- 817 (ii) designates a development condition that is enclosed within the perimeter of a lot
818 described on the plat.
- 819 (31) "Interstate pipeline company" means a person or entity engaged in natural gas
820 transportation subject to the jurisdiction of the Federal Energy Regulatory Commission
821 under the Natural Gas Act, 15 U.S.C. Sec. 717 et seq.
- 822 (32) "Intrastate pipeline company" means a person or entity engaged in natural gas
823 transportation that is not subject to the jurisdiction of the Federal Energy Regulatory
824 Commission under the Natural Gas Act, 15 U.S.C. Sec. 717 et seq.
- 825 (33) "Land use applicant" means a property owner, or the property owner's designee, who
826 submits a land use application regarding the property owner's land.
- 827 (34) "Land use application":
- 828 (a) means an application that is:
- 829 (i) required by a county; and
- 830 (ii) submitted by a land use applicant to obtain a land use decision; and
- 831 (b) does not mean an application to enact, amend, or repeal a land use regulation.
- 832 (35) "Land use authority" means:
- 833 (a) a person, board, commission, agency, or body, including the local legislative body,
834 designated by the local legislative body to act upon a land use application; or
- 835 (b) if the local legislative body has not designated a person, board, commission, agency,
836 or body, the local legislative body.
- 837 (36) "Land use decision" means an administrative decision of a land use authority or appeal
838 authority regarding:
- 839 (a) a land use permit;
- 840 (b) a land use application; or
- 841 (c) the enforcement of a land use regulation, land use permit, or development agreement.
- 842 (37) "Land use permit" means a permit issued by a land use authority.
- 843 (38) "Land use regulation":

- 844 (a) means a legislative decision enacted by ordinance, law, code, map, resolution,
845 specification, fee, or rule that governs the use or development of land;
- 846 (b) includes the adoption or amendment of a zoning map or the text of the zoning code;
847 and
- 848 (c) does not include:
- 849 (i) a land use decision of the legislative body acting as the land use authority, even if
850 the decision is expressed in a resolution or ordinance; or
- 851 (ii) a temporary revision to an engineering specification that does not materially:
852 (A) increase a land use applicant's cost of development compared to the existing
853 specification; or
854 (B) impact a land use applicant's use of land.
- 855 (39) "Legislative body" means the county legislative body, or for a county that has adopted
856 an alternative form of government, the body exercising legislative powers.
- 857 (40) "Lot" means a tract of land, regardless of any label, that is created by and shown on a
858 subdivision plat that has been recorded in the office of the county recorder.
- 859 (41)(a) "Lot line adjustment" means a relocation of a lot line boundary between
860 adjoining lots or between a lot and adjoining parcels in accordance with Section
861 17-27a-608:
- 862 (i) whether or not the lots are located in the same subdivision; and
863 (ii) with the consent of the owners of record.
- 864 (b) "Lot line adjustment" does not mean a new boundary line that:
865 (i) creates an additional lot; or
866 (ii) constitutes a subdivision or a subdivision amendment.
- 867 (c) "Lot line adjustment" does not include a boundary line adjustment made by the
868 Department of Transportation.
- 869 (42) "Major transit investment corridor" means public transit service that uses or occupies:
- 870 (a) public transit rail right-of-way;
871 (b) dedicated road right-of-way for the use of public transit, such as bus rapid transit; or
872 (c) fixed-route bus corridors subject to an interlocal agreement or contract between a
873 municipality or county and:
874 (i) a public transit district as defined in Section 17B-2a-802; or
875 (ii) an eligible political subdivision as defined in Section ~~59-12-2219~~ 59-12-2202.
- 876 (43) "Micro-education entity" means the same as that term is defined in Section 53G-6-201.
- 877 (44) "Moderate income housing" means housing occupied or reserved for occupancy by

households with a gross household income equal to or less than 80% of the median gross income for households of the same size in the county in which the housing is located.

(45) "Mountainous planning district" means an area designated by a county legislative body in accordance with Section 17-27a-901.

(46) "Nominal fee" means a fee that reasonably reimburses a county only for time spent and expenses incurred in:

(a) verifying that building plans are identical plans; and

(b) reviewing and approving those minor aspects of identical plans that differ from the previously reviewed and approved building plans.

(47) "Noncomplying structure" means a structure that:

(a) legally existed before the structure's current land use designation; and

(b) because of one or more subsequent land use ordinance changes, does not conform to the setback, height restrictions, or other regulations, excluding those regulations that govern the use of land.

(48) "Nonconforming use" means a use of land that:

(a) legally existed before the current land use designation;

(b) has been maintained continuously since the time the land use ordinance regulation governing the land changed; and

(c) because of one or more subsequent land use ordinance changes, does not conform to the regulations that now govern the use of the land.

(49) "Official map" means a map drawn by county authorities and recorded in the county recorder's office that:

(a) shows actual and proposed rights-of-way, centerline alignments, and setbacks for highways and other transportation facilities;

(b) provides a basis for restricting development in designated rights-of-way or between designated setbacks to allow the government authorities time to purchase or otherwise reserve the land; and

(c) has been adopted as an element of the county's general plan.

(50) "Parcel" means any real property that is not a lot.

(51)(a) "Parcel boundary adjustment" means a recorded agreement between owners of adjoining parcels adjusting the mutual boundary, either by deed or by a boundary line agreement in accordance with Section 17-27a-523, if no additional parcel is created and:

(i) none of the property identified in the agreement is a lot; or

- 912 (ii) the adjustment is to the boundaries of a single person's parcels.
- 913 (b) "Parcel boundary adjustment" does not mean an adjustment of a parcel boundary line
- 914 that:
- 915 (i) creates an additional parcel; or
- 916 (ii) constitutes a subdivision.
- 917 (c) "Parcel boundary adjustment" does not include a boundary line adjustment made by
- 918 the Department of Transportation.
- 919 (52) "Person" means an individual, corporation, partnership, organization, association, trust,
- 920 governmental agency, or any other legal entity.
- 921 (53) "Plan for moderate income housing" means a written document adopted by a county
- 922 legislative body that includes:
- 923 (a) an estimate of the existing supply of moderate income housing located within the
- 924 county;
- 925 (b) an estimate of the need for moderate income housing in the county for the next five
- 926 years;
- 927 (c) a survey of total residential land use;
- 928 (d) an evaluation of how existing land uses and zones affect opportunities for moderate
- 929 income housing; and
- 930 (e) a description of the county's program to encourage an adequate supply of moderate
- 931 income housing.
- 932 (54) "Planning advisory area" means a contiguous, geographically defined portion of the
- 933 unincorporated area of a county established under this part with planning and zoning
- 934 functions as exercised through the planning advisory area planning commission, as
- 935 provided in this chapter, but with no legal or political identity separate from the county
- 936 and no taxing authority.
- 937 (55) "Plat" means an instrument subdividing property into lots as depicted on a map or
- 938 other graphical representation of lands that a licensed professional land surveyor makes
- 939 and prepares in accordance with Section 17-27a-603 or 57-8-13.
- 940 (56) "Potential geologic hazard area" means an area that:
- 941 (a) is designated by a Utah Geological Survey map, county geologist map, or other
- 942 relevant map or report as needing further study to determine the area's potential for
- 943 geologic hazard; or
- 944 (b) has not been studied by the Utah Geological Survey or a county geologist but
- 945 presents the potential of geologic hazard because the area has characteristics similar

to those of a designated geologic hazard area.

(57) "Public agency" means:

(a) the federal government;

(b) the state;

(c) a county, municipality, school district, special district, special service district, or other political subdivision of the state; or

(d) a charter school.

(58) "Public hearing" means a hearing at which members of the public are provided a reasonable opportunity to comment on the subject of the hearing.

(59) "Public meeting" means a meeting that is required to be open to the public under Title 52, Chapter 4, Open and Public Meetings Act.

(60) "Public street" means a public right-of-way, including a public highway, public avenue, public boulevard, public parkway, public road, public lane, public alley, public viaduct, public subway, public tunnel, public bridge, public byway, other public transportation easement, or other public way.

(61) "Receiving zone" means an unincorporated area of a county that the county designates, by ordinance, as an area in which an owner of land may receive a transferable development right.

(62) "Record of survey map" means a map of a survey of land prepared in accordance with Section 10-9a-603, 17-23-17, 17-27a-603, or 57-8-13.

(63) "Residential facility for persons with a disability" means a residence:

(a) in which more than one person with a disability resides; and

(b) which is licensed or certified by the Department of Health and Human Services under:

(i) Title 26B, Chapter 2, Part 1, Human Services Programs and Facilities; or

(ii) Title 26B, Chapter 2, Part 2, Health Care Facility Licensing and Inspection.

(64) "Residential roadway" means a public local residential road that:

(a) will serve primarily to provide access to adjacent primarily residential areas and property;

(b) is designed to accommodate minimal traffic volumes or vehicular traffic;

(c) is not identified as a supplementary to a collector or other higher system classified street in an approved municipal street or transportation master plan;

(d) has a posted speed limit of 25 miles per hour or less;

(e) does not have higher traffic volumes resulting from connecting previously separated

980 areas of the municipal road network;

981 (f) cannot have a primary access, but can have a secondary access, and does not abut lots
982 intended for high volume traffic or community centers, including schools, recreation
983 centers, sports complexes, or libraries; and

984 (g) primarily serves traffic within a neighborhood or limited residential area and is not
985 necessarily continuous through several residential areas.

986 (65) "Rules of order and procedure" means a set of rules that govern and prescribe in a
987 public meeting:

988 (a) parliamentary order and procedure;

989 (b) ethical behavior; and

990 (c) civil discourse.

991 (66) "Sanitary sewer authority" means the department, agency, or public entity with
992 responsibility to review and approve the feasibility of sanitary sewer services or onsite
993 wastewater systems.

994 (67) "Sending zone" means an unincorporated area of a county that the county designates,
995 by ordinance, as an area from which an owner of land may transfer a transferable
996 development right.

997 (68) "Site plan" means a document or map that may be required by a county during a
998 preliminary review preceding the issuance of a building permit to demonstrate that an
999 owner's or developer's proposed development activity meets a land use requirement.

1000 (69)(a) "Special district" means an entity under Title 17B, Limited Purpose Local
1001 Government Entities - Special Districts.

1002 (b) "Special district" includes a governmental or quasi-governmental entity that is not a
1003 county, municipality, school district, or the state.

1004 (70) "Specified public agency" means:

1005 (a) the state;

1006 (b) a school district; or

1007 (c) a charter school.

1008 (71) "Specified public utility" means an electrical corporation, gas corporation, or telephone
1009 corporation, as those terms are defined in Section 54-2-1.

1010 (72) "State" includes any department, division, or agency of the state.

1011 (73)(a) "Subdivision" means any land that is divided, resubdivided, or proposed to be
1012 divided into two or more lots or other division of land for the purpose, whether
1013 immediate or future, for offer, sale, lease, or development either on the installment

plan or upon any and all other plans, terms, and conditions.

(b) "Subdivision" includes:

- (i) the division or development of land, whether by deed, metes and bounds description, devise and testacy, map, plat, or other recorded instrument, regardless of whether the division includes all or a portion of a parcel or lot; and
- (ii) except as provided in Subsection (73)(c), divisions of land for residential and nonresidential uses, including land used or to be used for commercial, agricultural, and industrial purposes.

(c) "Subdivision" does not include:

- (i) a bona fide division or partition of agricultural land for agricultural purposes;
- (ii) a boundary line agreement recorded with the county recorder's office between owners of adjoining parcels adjusting the mutual boundary in accordance with Section 17-27a-523 if no new lot is created;
- (iii) a recorded document, executed by the owner of record:
 - (A) revising the legal descriptions of multiple parcels into one legal description encompassing all such parcels; or
 - (B) joining a lot to a parcel;
- (iv) a bona fide division or partition of land in a county other than a first class county for the purpose of siting, on one or more of the resulting separate parcels:
 - (A) an electrical transmission line or a substation;
 - (B) a natural gas pipeline or a regulation station; or
 - (C) an unmanned telecommunications, microwave, fiber optic, electrical, or other utility service regeneration, transformation, retransmission, or amplification facility;
- (v) a boundary line agreement between owners of adjoining subdivided properties adjusting the mutual lot line boundary in accordance with Sections 17-27a-523 and 17-27a-608 if:
 - (A) no new dwelling lot or housing unit will result from the adjustment; and
 - (B) the adjustment will not violate any applicable land use ordinance;
- (vi) a bona fide division of land by deed or other instrument if the deed or other instrument states in writing that the division:
 - (A) is in anticipation of future land use approvals on the parcel or parcels;
 - (B) does not confer any land use approvals; and
 - (C) has not been approved by the land use authority;

- (vii) a parcel boundary adjustment;
- (viii) a lot line adjustment;
- (ix) a road, street, or highway dedication plat;
- (x) a deed or easement for a road, street, or highway purpose; or
- (xi) any other division of land authorized by law.

(74)(a) "Subdivision amendment" means an amendment to a recorded subdivision in accordance with Section 17-27a-608 that:

- (i) vacates all or a portion of the subdivision;
- (ii) alters the outside boundary of the subdivision;
- (iii) changes the number of lots within the subdivision;
- (iv) alters a public right-of-way, a public easement, or public infrastructure within the subdivision; or
- (v) alters a common area or other common amenity within the subdivision.

(b) "Subdivision amendment" does not include a lot line adjustment, between a single lot and an adjoining lot or parcel, that alters the outside boundary of the subdivision.

(75) "Substantial evidence" means evidence that:

- (a) is beyond a scintilla; and
- (b) a reasonable mind would accept as adequate to support a conclusion.

(76) "Suspect soil" means soil that has:

- (a) a high susceptibility for volumetric change, typically clay rich, having more than a 3% swell potential;
- (b) bedrock units with high shrink or swell susceptibility; or
- (c) gypsiferous silt and clay, gypsum, or bedrock units containing abundant gypsum commonly associated with dissolution and collapse features.

(77) "Therapeutic school" means a residential group living facility:

- (a) for four or more individuals who are not related to:
 - (i) the owner of the facility; or
 - (ii) the primary service provider of the facility;
- (b) that serves students who have a history of failing to function:
 - (i) at home;
 - (ii) in a public school; or
 - (iii) in a nonresidential private school; and
- (c) that offers:
 - (i) room and board; and

(ii) an academic education integrated with:

(A) specialized structure and supervision; or

(B) services or treatment related to a disability, an emotional development, a behavioral development, a familial development, or a social development.

(78) "Transferable development right" means a right to develop and use land that originates by an ordinance that authorizes a land owner in a designated sending zone to transfer land use rights from a designated sending zone to a designated receiving zone.

(79) "Unincorporated" means the area outside of the incorporated area of a municipality.

(80) "Water interest" means any right to the beneficial use of water, including:

(a) each of the rights listed in Section 73-1-11; and

(b) an ownership interest in the right to the beneficial use of water represented by:

(i) a contract; or

(ii) a share in a water company, as defined in Section 73-3-3.5.

(81) "Zoning map" means a map, adopted as part of a land use ordinance, that depicts land use zones, overlays, or districts.

Section 6. Section **17-27a-302** is amended to read:

**17-27a-302 (Effective 05/07/25). Planning commission powers and duties --
Training requirements.**

(1) Each countywide, planning advisory area, or mountainous planning district planning commission shall, with respect to the unincorporated area of the county, the planning advisory area, or the mountainous planning district, review and make a recommendation to the county legislative body for:

(a) a general plan and amendments to the general plan;

(b) land use regulations, including:

(i) ordinances regarding the subdivision of land within the county; and

(ii) amendments to existing land use regulations;

(c) an appropriate delegation of power to at least one designated land use authority to hear and act on a land use application;

(d) an appropriate delegation of power to at least one appeal authority to hear and act on an appeal from a decision of the land use authority; and

(e) application processes that:

(i) may include a designation of routine land use matters that, upon application and proper notice, will receive informal streamlined review and action if the application is uncontested; and

(ii) shall protect the right of each:

(A) land use applicant and adversely affected party to require formal consideration of any application by a land use authority;

(B) land use applicant or adversely affected party to appeal a land use authority's decision to a separate appeal authority; and

(C) participant to be heard in each public hearing on a contested application.

(2) Before making a recommendation to a legislative body on an item described in Subsection (1)(a) or (b), the planning commission shall hold a public hearing in accordance with Section 17-27a-404.

(3) A legislative body may adopt, modify, or reject a planning commission's recommendation to the legislative body under this section.

(4) A legislative body may consider a planning commission's failure to make a timely recommendation as a negative recommendation.

(5) Nothing in this section limits the right of a county to initiate or propose the actions described in this section.

(6)(a)(i) This Subsection (6) applies to a county that:

(A) is a county of the first, second, or third class; and

(B) has a population in the county's unincorporated areas of 5,000 or more.

(ii) The population [figure] for each county described in Subsection (6)(a)(i) shall be derived from:

~~[(A) the most recent official census or census estimate of the United States Census Bureau; or]~~

~~[(B) if a population figure is not available under Subsection (6)(a)(ii)(A), an estimate of the Utah Population Committee]~~

(A) an estimate of the Utah Population Committee created in Section 63C-20-103;

or

(B) if the Utah Population Committee estimate is not available, the most recent official census or census estimate of the United States Bureau of the Census.

(b) A county described in Subsection (6)(a)(i) shall ensure that each member of the county's planning commission completes four hours of annual land use training as follows:

(i) one hour of annual training on general powers and duties under Title 17, Chapter 27a, County Land Use, Development, and Management Act; and

(ii) three hours of annual training on land use, which may include:

- (A) appeals and variances;
- (B) conditional use permits;
- (C) exactions;
- (D) impact fees;
- (E) vested rights;
- (F) subdivision regulations and improvement guarantees;
- (G) land use referenda;
- (H) property rights;
- (I) real estate procedures and financing;
- (J) zoning, including use-based and form-based; and
- (K) drafting ordinances and code that complies with statute.

(c) A newly appointed planning commission member may not participate in a public meeting as an appointed member until the member completes the training described in Subsection (6)(b)(i).

(d) A planning commission member may qualify for one completed hour of training required under Subsection (6)(b)(ii) if the member attends, as an appointed member, 12 public meetings of the planning commission within a calendar year.

(e) A county shall provide the training described in Subsection (6)(b) through:

- (i) county staff;
- (ii) the Utah Association of Counties; or
- (iii) a list of training courses selected by:
 - (A) the Utah Association of Counties; or
 - (B) the Division of Real Estate created in Section 61-2-201.

(f) A county shall, for each planning commission member:

- (i) monitor compliance with the training requirements in Subsection (6)(b); and
- (ii) maintain a record of training completion at the end of each calendar year.

Section 7. Section **17-50-502** is amended to read:

17-50-502 (Effective 05/07/25). Change of class of county.

(1) Each county shall retain its classification under Section 17-50-501 until changed as provided in this section.

(2) The lieutenant governor shall monitor the population figure for each county as shown on:

~~[(a) each official census or census estimate of the United States Bureau of the Census; or]~~

~~[(b) if the population figure for a county is not available from the United States Bureau~~

of the Census, the population estimate from the Utah Population Committee]
(a) the estimate of the Utah Population Committee created in Section 63C-20-103; or
(b) if the Utah Population Committee estimate is not available, the census or census
estimate of the United States Bureau of the Census.

- (3) After July 1, 2021, if the applicable population figure under Subsection (2) indicates that a county's population has increased beyond the limit for its current class, the lieutenant governor shall:
- (a) prepare a certificate indicating the class in which the county belongs based on the increased population figure; and
- (b) within 10 days after preparing the certificate, deliver a copy of the certificate to the county legislative body and, if the county has an executive that is separate from the legislative body, the executive of the county whose class was changed.
- (4) A county's change in class is effective on the date of the lieutenant governor's certificate under Subsection (3).

Section 8. Section **17B-2a-802** is amended to read:

17B-2a-802 (Effective 05/07/25). Definitions.

As used in this part:

- (1) "Affordable housing" means housing occupied or reserved for occupancy by households that meet certain gross household income requirements based on the area median income for households of the same size.
- (a) "Affordable housing" may include housing occupied or reserved for occupancy by households that meet specific area median income targets or ranges of area median income targets.
- (b) "Affordable housing" does not include housing occupied or reserved for occupancy by households with gross household incomes that are more than 60% of the area median income for households of the same size.
- (2) "Appointing entity" means the person, county, unincorporated area of a county, or municipality appointing a member to a public transit district board of trustees.
- (3)(a) "Chief executive officer" means a person appointed by the board of trustees of a small public transit district to serve as chief executive officer.
- (b) "Chief executive officer" shall enjoy all the rights, duties, and responsibilities defined in Sections 17B-2a-810 and 17B-2a-811 and includes all rights, duties, and responsibilities assigned to the general manager but prescribed by the board of trustees to be fulfilled by the chief executive officer.

- 1218 (4) "Confidential employee" means a person who, in the regular course of the person's
1219 duties:
- 1220 (a) assists in and acts in a confidential capacity in relation to other persons who
1221 formulate, determine, and effectuate management policies regarding labor relations;
1222 or
- 1223 (b) has authorized access to information relating to effectuating or reviewing the
1224 employer's collective bargaining policies.
- 1225 (5) "Council of governments" means a decision-making body in each county composed of
1226 membership including the county governing body and the mayors of each municipality
1227 in the county.
- 1228 (6) "Department" means the Department of Transportation created in Section 72-1-201.
- 1229 (7) "Executive director" means a person appointed by the board of trustees of a large public
1230 transit district to serve as executive director.
- 1231 (8) "Fixed guideway" means the same as that term is defined in Section 59-12-102.
- 1232 (9) "Fixed guideway capital development" means the same as that term is defined in
1233 Section 72-1-102.
- 1234 (10)(a) "General manager" means a person appointed by the board of trustees of a small
1235 public transit district to serve as general manager.
- 1236 (b) "General manager" shall enjoy all the rights, duties, and responsibilities defined in
1237 Sections 17B-2a-810 and 17B-2a-811 prescribed by the board of trustees of a small
1238 public transit district.
- 1239 (11) "Large public transit district" means a public transit district that provides public transit
1240 to an area that includes:
- 1241 (a) more than 65% of the population of the state based on:
- 1242 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
1243 (ii) if the Utah Population Committee estimate is not available for each county,
1244 municipality, and unincorporated area that comprise the district, the most recent
1245 official census or census estimate of the United States [~~Census Bureau~~] Bureau of
1246 the Census; and
- 1247 (b) two or more counties.
- 1248 (12)(a) "Locally elected public official" means a person who holds an elected position
1249 with a county or municipality.
- 1250 (b) "Locally elected public official" does not include a person who holds an elected
1251 position if the elected position is not with a county or municipality.

- 1252 (13) "Managerial employee" means a person who is:
- 1253 (a) engaged in executive and management functions; and
- 1254 (b) charged with the responsibility of directing, overseeing, or implementing the
- 1255 effectuation of management policies and practices.
- 1256 (14) "Metropolitan planning organization" means the same as that term is defined in
- 1257 Section 72-1-208.5.
- 1258 (15) "Multicounty district" means a public transit district located in more than one county.
- 1259 (16) "Operator" means a public entity or other person engaged in the transportation of
- 1260 passengers for hire.
- 1261 (17)(a) "Public transit" means regular, continuing, shared-ride, surface transportation
- 1262 services that are open to the general public or open to a segment of the general public
- 1263 defined by age, disability, or low income.
- 1264 (b) "Public transit" does not include transportation services provided by:
- 1265 (i) chartered bus;
- 1266 (ii) sightseeing bus;
- 1267 (iii) taxi;
- 1268 (iv) school bus service;
- 1269 (v) courtesy shuttle service for patrons of one or more specific establishments; or
- 1270 (vi) intra-terminal or intra-facility shuttle services.
- 1271 (18) "Public transit district" means a special district that provides public transit services.
- 1272 (19) "Public transit innovation grant" means the same as that term is defined in Section
- 1273 72-2-401.
- 1274 (20) "Small public transit district" means any public transit district that is not a large public
- 1275 transit district.
- 1276 (21) "Station area plan" means a plan developed and adopted by a municipality in
- 1277 accordance with Section 10-9a-403.1.
- 1278 (22)(a) "Supervisor" means a person who has authority, in the interest of the employer,
- 1279 to:
- 1280 (i) hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, or
- 1281 discipline other employees; or
- 1282 (ii) adjust another employee's grievance or recommend action to adjust another
- 1283 employee's grievance.
- 1284 (b) "Supervisor" does not include a person whose exercise of the authority described in
- 1285 Subsection (22)(a):

- 1286 (i) is of a merely routine or clerical nature; and
1287 (ii) does not require the person to use independent judgment.
- 1288 (23) "Transit facility" means a transit vehicle, transit station, depot, passenger loading or
1289 unloading zone, parking lot, or other facility:
1290 (a) leased by or operated by or on behalf of a public transit district; and
1291 (b) related to the public transit services provided by the district, including:
1292 (i) railway or other right-of-way;
1293 (ii) railway line; and
1294 (iii) a reasonable area immediately adjacent to a designated stop on a route traveled
1295 by a transit vehicle.
- 1296 (24) "Transit vehicle" means a passenger bus, coach, railcar, van, or other vehicle operated
1297 as public transportation by a public transit district.
- 1298 (25) "Transit-oriented development" means a mixed use residential or commercial area that
1299 is designed to maximize access to public transit and includes the development of land
1300 owned by a large public transit district.
- 1301 (26) "Transit-supportive development" means a mixed use residential or commercial area
1302 that is designed to maximize access to public transit and does not include the
1303 development of land owned by a large public transit district.
- 1304 Section 9. Section **26B-3-301** is amended to read:
1305 **26B-3-301 (Effective 05/07/25). Definitions.**
1306 As used in this part:
- 1307 (1) "Appropriate and medically necessary" means, regarding drug prescribing, dispensing,
1308 and patient usage, that it is in conformity with the criteria and standards developed in
1309 accordance with this part.
- 1310 (2) "Board" means the Drug Utilization Review Board created in Section 26B-3-302.
- 1311 (3) "Certified program" means a nursing care facility program with Medicaid certification.
- 1312 (4) "Compendia" means resources widely accepted by the medical profession in the
1313 efficacious use of drugs, including "American Hospital Formulary Service Drug
1314 Information," "U.S. Pharmacopeia - Drug Information," "A.M.A. Drug Evaluations,"
1315 peer-reviewed medical literature, and information provided by manufacturers of drug
1316 products.
- 1317 (5) "Counseling" means the activities conducted by a pharmacist to inform Medicaid
1318 recipients about the proper use of drugs, as required by the board under this part.
- 1319 (6) "Criteria" means those predetermined and explicitly accepted elements used to measure

1320 drug use on an ongoing basis in order to determine if the use is appropriate, medically
1321 necessary, and not likely to result in adverse medical outcomes.

1322 (7) "Drug-disease contraindications" means that the therapeutic effect of a drug is adversely
1323 altered by the presence of another disease condition.

1324 (8) "Drug-interactions" means that two or more drugs taken by a recipient lead to clinically
1325 significant toxicity that is characteristic of one or any of the drugs present, or that leads
1326 to interference with the effectiveness of one or any of the drugs.

1327 (9) "Drug Utilization Review" or "DUR" means the program designed to measure and
1328 assess, on a retrospective and prospective basis, the proper use of outpatient drugs in the
1329 Medicaid program.

1330 (10) "Intervention" means a form of communication utilized by the board with a prescriber
1331 or pharmacist to inform about or influence prescribing or dispensing practices.

1332 (11) "Medicaid certification" means the right of a nursing care facility, as a provider of a
1333 nursing care facility program, to receive Medicaid reimbursement for a specified number
1334 of beds within the facility.

1335 (12)(a) "Nursing care facility" means the following facilities licensed by the department
1336 under Chapter 2, Part 2, Health Care Facility Licensing and Inspection:

1337 (i) skilled nursing facilities;

1338 (ii) intermediate care facilities; and

1339 (iii) an intermediate care facility for people with an intellectual disability.

1340 (b) "Nursing care facility" does not mean a critical access hospital that meets the criteria
1341 of 42 U.S.C. Sec. 1395i-4(c)(2) (1998).

1342 (13) "Nursing care facility program" means the personnel, licenses, services, contracts, and
1343 all other requirements that shall be met for a nursing care facility to be eligible for
1344 Medicaid certification under this part and division rule.

1345 (14) "Overutilization" or "underutilization" means the use of a drug in such quantities that
1346 the desired therapeutic goal is not achieved.

1347 (15) "Pharmacist" means a person licensed in this state to engage in the practice of
1348 pharmacy under Title 58, Chapter 17b, Pharmacy Practice Act.

1349 (16) "Physical facility" means the buildings or other physical structures where a nursing
1350 care facility program is operated.

1351 (17) "Physician" means a person licensed in this state to practice medicine and surgery
1352 under[-] Section 58-67-301 or osteopathic medicine under Section 58-68-301.

1353 (18) "Prospective DUR" means that part of the drug utilization review program that occurs

before a drug is dispensed, and that is designed to screen for potential drug therapy problems based on explicit and predetermined criteria and standards.

(19) "Retrospective DUR" means that part of the drug utilization review program that assesses or measures drug use based on an historical review of drug use data against predetermined and explicit criteria and standards, on an ongoing basis with professional input.

(20) "Rural county" means a county with a population of less than 50,000, as determined by, to the extent not otherwise required by federal law:

~~[(a) the most recent official census or census estimate of the United States Bureau of the Census; or]~~

~~[(b) the most recent population estimate for the county from the Utah Population Committee, if a population figure for the county is not available under Subsection (20)(a).]~~

(a) the most recent population estimate for the county from the Utah Population Committee created in Section 63C-20-103; or

(b) if the Utah Population Committee estimate is not available, the most recent census or census estimate of the United States Bureau of the Census.

(21) "Service area" means the boundaries of the distinct geographic area served by a certified program as determined by the division in accordance with this part and division rule.

(22) "Standards" means the acceptable range of deviation from the criteria that reflects local medical practice and that is tested on the Medicaid recipient database.

(23) "SURS" means the Surveillance Utilization Review System of the Medicaid program.

(24) "Therapeutic appropriateness" means drug prescribing and dispensing based on rational drug therapy that is consistent with criteria and standards.

(25) "Therapeutic duplication" means prescribing and dispensing the same drug or two or more drugs from the same therapeutic class where periods of drug administration overlap and where that practice is not medically indicated.

(26) "Urban county" means a county that is not a rural county.

Section 10. Section **59-1-403** is amended to read:

59-1-403 (Effective 05/07/25). Confidentiality -- Exceptions -- Penalty -- Application to property tax.

(1) As used in this section:

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

- 1388 (i) the commission administers under:
- 1389 (A) this title, other than a tax under Chapter 12, Part 2, Local Sales and Use Tax
- 1390 Act;
- 1391 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;
- 1392 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;
- 1393 (D) Section 19-6-805;
- 1394 (E) Section 63H-1-205; or
- 1395 (F) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service
- 1396 Charges; and
- 1397 (ii) with respect to which the commission distributes the revenue collected from the
- 1398 tax, fee, or charge to a qualifying jurisdiction.
- 1399 (b) "Qualifying jurisdiction" means:
- 1400 (i) a county, city, or town;
- 1401 (ii) the military installation development authority created in Section 63H-1-201; or
- 1402 (iii) the Utah Inland Port Authority created in Section 11-58-201.
- 1403 (2)(a) Any of the following may not divulge or make known in any manner any
- 1404 information gained by that person from any return filed with the commission:
- 1405 (i) a tax commissioner;
- 1406 (ii) an agent, clerk, or other officer or employee of the commission; or
- 1407 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or
- 1408 town.
- 1409 (b) An official charged with the custody of a return filed with the commission is not
- 1410 required to produce the return or evidence of anything contained in the return in any
- 1411 action or proceeding in any court, except:
- 1412 (i) in accordance with judicial order;
- 1413 (ii) on behalf of the commission in any action or proceeding under:
- 1414 (A) this title; or
- 1415 (B) other law under which persons are required to file returns with the
- 1416 commission;
- 1417 (iii) on behalf of the commission in any action or proceeding to which the
- 1418 commission is a party; or
- 1419 (iv) on behalf of any party to any action or proceeding under this title if the report or
- 1420 facts shown by the return are directly involved in the action or proceeding.
- 1421 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may

admit in evidence, any portion of a return or of the facts shown by the return, as are specifically pertinent to the action or proceeding.

(3) This section does not prohibit:

- (a) a person or that person's duly authorized representative from receiving a copy of any return or report filed in connection with that person's own tax;
- (b) the publication of statistics as long as the statistics are classified to prevent the identification of particular reports or returns; and
- (c) the inspection by the attorney general or other legal representative of the state of the report or return of any taxpayer:
 - (i) who brings action to set aside or review a tax based on the report or return;
 - (ii) against whom an action or proceeding is contemplated or has been instituted under this title; or
 - (iii) against whom the state has an unsatisfied money judgment.

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

- (i) the United States Internal Revenue Service; or
- (ii) the revenue service of any other state.
- (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and other written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of this state, except as limited by Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal government grant substantially similar privileges to this state.
- (c) Notwithstanding Subsection (2) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for the issuance of information concerning the identity and other information of taxpayers who have failed to file tax returns or to pay any tax due.
- (d) Notwithstanding Subsection (2), the commission shall provide to the director of the Division of Environmental Response and Remediation, as defined in Section

- 19-6-402, as requested by the director of the Division of Environmental Response and Remediation, any records, returns, or other information filed with the commission under Chapter 13, Motor and Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program participation fee.
- (e) Notwithstanding Subsection (2), at the request of any person the commission shall provide that person sales and purchase volume data reported to the commission on a report, return, or other information filed with the commission under:
- (i) Chapter 13, Part 2, Motor Fuel; or
- (ii) Chapter 13, Part 4, Aviation Fuel.
- (f) Notwithstanding Subsection (2), upon request from a tobacco product manufacturer, as defined in Section 59-22-202, the commission shall report to the manufacturer:
- (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer and reported to the commission for the previous calendar year under Section 59-14-407; and
- (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer for which a tax refund was granted during the previous calendar year under Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).
- (g) Notwithstanding Subsection (2), the commission shall notify manufacturers, distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited from selling cigarettes to consumers within the state under Subsection 59-14-210(2).
- (h) Notwithstanding Subsection (2), the commission may:
- (i) provide to the Division of Consumer Protection within the Department of Commerce and the attorney general data:
- (A) reported to the commission under Section 59-14-212; or
- (B) related to a violation under Section 59-14-211; and
- (ii) upon request, provide to any person data reported to the commission under Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).
- (i) Notwithstanding Subsection (2), the commission shall, at the request of a committee of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of Planning and Budget, provide to the committee or office the total amount of revenues collected by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the time period specified by the committee or office.

- 1490 (j) Notwithstanding Subsection (2), the commission shall make the directory required by
1491 Section 59-14-603 available for public inspection.
- 1492 (k) Notwithstanding Subsection (2), the commission may share information with federal,
1493 state, or local agencies as provided in Subsection 59-14-606(3).
- 1494 (l)(i) Notwithstanding Subsection (2), the commission shall provide the Office of
1495 Recovery Services within the Department of Health and Human Services any
1496 relevant information obtained from a return filed under Chapter 10, Individual
1497 Income Tax Act, regarding a taxpayer who has become obligated to the Office of
1498 Recovery Services.
- 1499 (ii) The information described in Subsection (4)(l)(i) may be provided by the Office
1500 of Recovery Services to any other state's child support collection agency involved
1501 in enforcing that support obligation.
- 1502 (m)(i) Notwithstanding Subsection (2), upon request from the state court
1503 administrator, the commission shall provide to the state court administrator, the
1504 name, address, telephone number, county of residence, and social security number
1505 on resident returns filed under Chapter 10, Individual Income Tax Act.
- 1506 (ii) The state court administrator may use the information described in Subsection
1507 (4)(m)(i) only as a source list for the master jury list described in Section
1508 78B-1-106.
- 1509 (n)(i) As used in this Subsection (4)(n):
- 1510 (A) "GOEO" means the Governor's Office of Economic Opportunity created in
1511 Section 63N-1a-301.
- 1512 (B) "Income tax information" means information gained by the commission that is
1513 required to be attached to or included in a return filed with the commission
1514 under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10,
1515 Individual Income Tax Act.
- 1516 (C) "Other tax information" means information gained by the commission that is
1517 required to be attached to or included in a return filed with the commission
1518 except for a return filed under Chapter 7, Corporate Franchise and Income
1519 Taxes, or Chapter 10, Individual Income Tax Act.
- 1520 (D) "Tax information" means income tax information or other tax information.
- 1521 (ii)(A) Notwithstanding Subsection (2) and except as provided in Subsection
1522 (4)(n)(ii)(B) or (C), the commission shall at the request of GOEO provide to
1523 GOEO all income tax information.

- 1524 (B) For purposes of a request for income tax information made under Subsection
1525 (4)(n)(ii)(A), GOEO may not request and the commission may not provide to
1526 GOEO a person's address, name, social security number, or taxpayer
1527 identification number.
- 1528 (C) In providing income tax information to GOEO, the commission shall in all
1529 instances protect the privacy of a person as required by Subsection (4)(n)(ii)(B).
- 1530 (iii)(A) Notwithstanding Subsection (2) and except as provided in Subsection
1531 (4)(n)(iii)(B), the commission shall at the request of GOEO provide to GOEO
1532 other tax information.
- 1533 (B) Before providing other tax information to GOEO, the commission shall redact
1534 or remove any name, address, social security number, or taxpayer identification
1535 number.
- 1536 (iv) GOEO may provide tax information received from the commission in accordance
1537 with this Subsection (4)(n) only:
- 1538 (A) as a fiscal estimate, fiscal note information, or statistical information; and
1539 (B) if the tax information is classified to prevent the identification of a particular
1540 return.
- 1541 (v)(A) A person may not request tax information from GOEO under Title 63G,
1542 Chapter 2, Government Records Access and Management Act, or this section,
1543 if GOEO received the tax information from the commission in accordance with
1544 this Subsection (4)(n).
- 1545 (B) GOEO may not provide to a person that requests tax information in
1546 accordance with Subsection (4)(n)(v)(A) any tax information other than the tax
1547 information GOEO provides in accordance with Subsection (4)(n)(iv).
- 1548 (o) Notwithstanding Subsection (2), the commission may provide to the governing board
1549 of the agreement or a taxing official of another state, the District of Columbia, the
1550 United States, or a territory of the United States:
- 1551 (i) the following relating to an agreement sales and use tax:
- 1552 (A) information contained in a return filed with the commission;
1553 (B) information contained in a report filed with the commission;
1554 (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or
1555 (D) a document filed with the commission; or
- 1556 (ii) a report of an audit or investigation made with respect to an agreement sales and
1557 use tax.

- (p) Notwithstanding Subsection (2), the commission may provide information concerning a taxpayer's state income tax return or state income tax withholding information to the Driver License Division if the Driver License Division:
- (i) requests the information; and
 - (ii) provides the commission with a signed release form from the taxpayer allowing the Driver License Division access to the information.
- (q) Notwithstanding Subsection (2), the commission shall provide to the Utah Communications Authority, or a division of the Utah Communications Authority, the information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and 63H-7a-502.
- (r) Notwithstanding Subsection (2), the commission shall provide to the Utah Educational Savings Plan information related to a resident or nonresident individual's contribution to a Utah Educational Savings Plan account as designated on the resident or nonresident's individual income tax return as provided under Section 59-10-1313.
- (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under Sections 26B-3-106 and 26B-3-903, the commission shall provide an eligibility worker with the Department of Health and Human Services or its designee with the adjusted gross income of an individual if:
- (i) an eligibility worker with the Department of Health and Human Services or its designee requests the information from the commission; and
 - (ii) the eligibility worker has complied with the identity verification and consent provisions of Sections 26B-3-106 and 26B-3-903.
- (t) Notwithstanding Subsection (2), the commission may provide to a county, as determined by the commission, information declared on an individual income tax return in accordance with Section 59-10-103.1 that relates to eligibility to claim a residential exemption authorized under Section 59-2-103.
- (u) Notwithstanding Subsection (2), the commission shall provide a report regarding any access line provider that is over 90 days delinquent in payment to the commission of amounts the access line provider owes under Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service Charges, to the board of the Utah Communications Authority created in Section 63H-7a-201.
- (v) Notwithstanding Subsection (2), the commission shall provide the Department of Environmental Quality a report on the amount of tax paid by a radioactive waste

1592 facility for the previous calendar year under Section 59-24-103.5.

1593 (w) Notwithstanding Subsection (2), the commission may, upon request, provide to the
1594 Department of Workforce Services any information received under Chapter 10, Part
1595 4, Withholding of Tax, that is relevant to the duties of the Department of Workforce
1596 Services.

1597 (x) Notwithstanding Subsection (2), the commission may provide the Public Service
1598 Commission or the Division of Public Utilities information related to a seller that
1599 collects and remits to the commission a charge described in Subsection 69-2-405(2),
1600 including the seller's identity and the number of charges described in Subsection
1601 69-2-405(2) that the seller collects.

1602 (y)(i) Notwithstanding Subsection (2), the commission shall provide to each
1603 qualifying jurisdiction the collection data necessary to verify the revenue collected
1604 by the commission for a distributed tax, fee, or charge collected within the
1605 qualifying jurisdiction.

1606 (ii) In addition to the information provided under Subsection (4)(y)(i), the
1607 commission shall provide a qualifying jurisdiction with copies of returns and other
1608 information relating to a distributed tax, fee, or charge collected within the
1609 qualifying jurisdiction.

1610 (iii)(A) To obtain the information described in Subsection (4)(y)(ii), the chief
1611 executive officer or the chief executive officer's designee of the qualifying
1612 jurisdiction shall submit a written request to the commission that states the
1613 specific information sought and how the qualifying jurisdiction intends to use
1614 the information.

1615 (B) The information described in Subsection (4)(y)(ii) is available only in official
1616 matters of the qualifying jurisdiction.

1617 (iv) Information that a qualifying jurisdiction receives in response to a request under
1618 this subsection is:

1619 (A) classified as a private record under Title 63G, Chapter 2, Government Records
1620 Access and Management Act; and

1621 (B) subject to the confidentiality requirements of this section.

1622 (z) Notwithstanding Subsection (2), the commission shall provide the Alcoholic
1623 Beverage Services Commission, upon request, with taxpayer status information
1624 related to state tax obligations necessary to comply with the requirements described
1625 in Section 32B-1-203.

- 1626 (aa) Notwithstanding Subsection (2), the commission shall inform the Department of
1627 Workforce Services, as soon as practicable, whether an individual claimed and is
1628 entitled to claim a federal earned income tax credit for the year requested by the
1629 Department of Workforce Services if:
- 1630 (i) the Department of Workforce Services requests this information; and
1631 (ii) the commission has received the information release described in Section
1632 35A-9-604.
- 1633 (bb)(i) As used in this Subsection (4)(bb), "unclaimed property administrator" means
1634 the administrator or the administrator's agent, as those terms are defined in Section
1635 67-4a-102.
- 1636 (ii)(A) Notwithstanding Subsection (2), upon request from the unclaimed property
1637 administrator and to the extent allowed under federal law, the commission shall
1638 provide the unclaimed property administrator the name, address, telephone
1639 number, county of residence, and social security number or federal employer
1640 identification number on any return filed under Chapter 7, Corporate Franchise
1641 and Income Taxes, or Chapter 10, Individual Income Tax Act.
- 1642 (B) The unclaimed property administrator may use the information described in
1643 Subsection (4)(bb)(ii)(A) only for the purpose of returning unclaimed property
1644 to the property's owner in accordance with Title 67, Chapter 4a, Revised
1645 Uniform Unclaimed Property Act.
- 1646 (iii) The unclaimed property administrator is subject to the confidentiality provisions
1647 of this section with respect to any information the unclaimed property
1648 administrator receives under this Subsection (4)(bb).
- 1649 (cc) Notwithstanding Subsection (2), the commission may, upon request, disclose a
1650 taxpayer's state individual income tax information to a program manager of the Utah
1651 Fits All Scholarship Program under Section 53F-6-402 if:
- 1652 (i) the taxpayer consents in writing to the disclosure;
1653 (ii) the taxpayer's written consent includes the taxpayer's name, social security
1654 number, and any other information the commission requests that is necessary to
1655 verify the identity of the taxpayer; and
1656 (iii) the program manager provides the taxpayer's written consent to the commission.
- 1657 (dd) Notwithstanding Subsection (2), the commission may provide to the Division of
1658 Finance within the Department of Government Operations any information necessary
1659 to facilitate a payment from the commission to a taxpayer, including:

- 1660 (i) the name of the taxpayer entitled to the payment or any other person legally
1661 authorized to receive the payment;
- 1662 (ii) the taxpayer identification number of the taxpayer entitled to the payment;
- 1663 (iii) the payment identification number and amount of the payment;
- 1664 (iv) the tax year to which the payment applies and date on which the payment is due;
- 1665 (v) a mailing address to which the payment may be directed; and
- 1666 (vi) information regarding an account at a depository institution to which the
1667 payment may be directed, including the name of the depository institution, the
1668 type of account, the account number, and the routing number for the account.
- 1669 (ee) Notwithstanding Subsection (2), the commission shall provide the total amount of
1670 revenues collected by the commission under Subsection 59-5-202(5):
- 1671 (i) at the request of a committee of the Legislature, the Office of the Legislative
1672 Fiscal Analyst, or the Governor's Office of Planning and Budget, to the committee
1673 or office for the time period specified by the committee or office; and
- 1674 (ii) to the Division of Finance for purposes of the Division of Finance administering
1675 Subsection 59-5-202(5).
- 1676 (ff) Notwithstanding Subsection (2), the commission may provide the Department of
1677 Agriculture and Food with information from a return filed in accordance with
1678 Chapter 31, Cannabinoid Licensing and Tax Act.
- 1679 (gg) Notwithstanding Subsection (2), the commission may provide aggregated
1680 information to the Utah Population Committee, created in Section 63C-20-103, if the
1681 Utah Population Committee requests the information in accordance with Section
1682 63C-20-105.
- 1683 (5)(a) Each report and return shall be preserved for at least three years.
- 1684 (b) After the three-year period provided in Subsection (5)(a) the commission may
1685 destroy a report or return.
- 1686 (6)(a) Any individual who violates this section is guilty of a class A misdemeanor.
- 1687 (b) If the individual described in Subsection (6)(a) is an officer or employee of the state,
1688 the individual shall be dismissed from office and be disqualified from holding public
1689 office in this state for a period of five years thereafter.
- 1690 (c) Notwithstanding Subsection (6)(a) or (b), GOEO, when requesting information in
1691 accordance with Subsection (4)(n)(iii), or an individual who requests information in
1692 accordance with Subsection (4)(n)(v):
- 1693 (i) is not guilty of a class A misdemeanor; and

(ii) is not subject to:

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

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

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

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

(ii) is not subject to:

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

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

(7) Except as provided in Section 59-1-404, this part does not apply to the property tax.

Section 11. Section **59-12-205** is amended to read:

59-12-205 (Effective 07/01/25). Ordinances to conform with statutory amendments -- Distribution of tax revenue -- Determination of population.

(1) To maintain in effect sales and use tax ordinances adopted pursuant to Section 59-12-204, a county, city, or town shall adopt amendments to the county's, city's, or town's sales and use tax ordinances:

(a) within 30 days of the day on which the state makes an amendment to an applicable provision of Part 1, Tax Collection; and

(b) as required to conform to the amendments to Part 1, Tax Collection.

(2)(a) Except as provided in Subsections (3) and (4) and subject to Subsection (5):

(i) 50% of each dollar collected from the sales and use tax authorized by this part shall be distributed to each county, city, and town on the basis of the percentage that the population of the county, city, or town bears to the total population of all counties, cities, and towns in the state; and

(ii)(A) except as provided in Subsections (2)(a)(ii)(B), (C), and (D), 50% of each dollar collected from the sales and use tax authorized by this part shall be distributed to each county, city, and town on the basis of the location of the transaction as determined under Sections 59-12-211 through 59-12-215;

(B) 50% of each dollar collected from the sales and use tax authorized by this part within a project area described in a project area plan adopted by the military installation development authority under Title 63H, Chapter 1, Military

Installation Development Authority Act, shall be distributed to the military installation development authority created in Section 63H-1-201;

(C) beginning July 1, 2024, 20% of each dollar collected from the sales and use tax authorized by this part within a project area under Title 11, Chapter 58, Utah Inland Port Authority Act, shall be distributed to the Utah Inland Port Authority, created in Section 11-58-201; and

(D) 50% of each dollar collected from the sales and use tax authorized by this part within the lake authority boundary, as defined in Section 11-65-101, shall be distributed to the Utah Lake Authority, created in Section 11-65-201, beginning the next full calendar quarter following the creation of the Utah Lake Authority.

(b) Subsection (2)(a)(ii)(C) does not apply to sales and use tax revenue collected before July 1, 2022.

(3)(a) As used in this Subsection (3):

(i) "Eligible county, city, or town" means a county, city, or town that:

(A) for fiscal year 2012-13, received a tax revenue distribution under Subsection (3)(b) equal to the amount described in Subsection (3)(b)(ii); and

(B) does not impose a sales and use tax under Section 59-12-2103 on or before July 1, 2016.

(ii) "Minimum tax revenue distribution" means the total amount of tax revenue distributions an eligible county, city, or town received from a tax imposed in accordance with this part for fiscal year 2004-05.

(b) An eligible county, city, or town shall receive a tax revenue distribution for a tax imposed in accordance with this part equal to the greater of:

(i) the payment required by Subsection (2); or

(ii) the minimum tax revenue distribution.

(4)(a) For purposes of this Subsection (4):

(i) "Annual local contribution" means the lesser of \$275,000 or an amount equal to 2.55% of the participating local government's tax revenue distribution amount under Subsection (2)(a)(i) for the previous fiscal year.

(ii) "Participating local government" means a county or municipality, as defined in Section 10-1-104, that is not an eligible municipality certified in accordance with Section 35A-16-404.

(b) For revenue collected from the tax authorized by this part that is distributed on or

after January 1, 2019, the commission, before making a tax revenue distribution under Subsection (2)(a)(i) to a participating local government, shall:

(i) adjust a participating local government's tax revenue distribution under Subsection (2)(a)(i) by:

(A) subtracting an amount equal to one-twelfth of the annual local contribution for each participating local government from the participating local government's tax revenue distribution; and

(B) if applicable, reducing the amount described in Subsection (4)(b)(i)(A) by an amount equal to one-twelfth of \$250 for each bed that is available at all homeless shelters located within the boundaries of the participating local government, as reported to the commission by the Office of Homeless Services in accordance with Section 35A-16-405; and

(ii) deposit the resulting amount described in Subsection (4)(b)(i) into the Homeless Shelter Cities Mitigation Restricted Account created in Section 35A-16-402.

(c) For a participating local government that qualifies to receive a distribution described in Subsection (3), the commission shall apply the provisions of this Subsection (4) after the commission applies the provisions of Subsection (3).

(5)(a) As used in this Subsection (5):

(i) "Annual dedicated sand and gravel sales tax revenue" means an amount equal to the total revenue an establishment described in NAICS Code 327320, Ready-Mix Concrete Manufacturing, of the 2022 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget, collects and remits under this part for a calendar year.

(ii) "Sand and gravel" means sand, gravel, or a combination of sand and gravel.

(iii) "Sand and gravel extraction site" means a pit, quarry, or deposit that:

(A) contains sand and gravel; and

(B) is assessed by the commission in accordance with Section 59-2-201.

(iv) "Ton" means a short ton of 2,000 pounds.

(v) "Tonnage ratio" means the ratio of:

(A) the total amount of sand and gravel, measured in tons, sold during a calendar year from all sand and gravel extraction sites located within a county, city, or town; to

(B) the total amount of sand and gravel, measured in tons, sold during the same calendar year from sand and gravel extraction sites statewide.

(b) For purposes of calculating the ratio described in Subsection (5)(a)(v), the commission shall:

(i) use the gross sales data provided to the commission as part of the commission's property tax valuation process; and

(ii) if a sand and gravel extraction site operates as a unit across municipal or county lines, apportion the reported tonnage among the counties, cities, or towns based on the percentage of the sand and gravel extraction site located in each county, city, or town, as approximated by the commission.

(c)(i) ~~[Beginning July 2023, and each July thereafter]~~ Each July, the commission shall distribute from total collections under this part an amount equal to the annual dedicated sand and gravel sales tax revenue for the preceding calendar year to each county, city, or town in the same proportion as the county's, city's, or town's tonnage ratio for the preceding calendar year.

(ii) The commission shall ensure that the revenue distributed under this Subsection (5)(c) is drawn from each jurisdiction's collections in proportion to the jurisdiction's share of total collections for the preceding 12-month period.

(d) A county, city, or town shall use revenue described in Subsection (5)(c) for class B or class C roads.

(6)(a) Population figures for purposes of this section shall be based on ~~[the most recent official census or census estimate of the United States Bureau of the Census.]~~ , to the extent not otherwise required by federal law:

(i) the most recent estimate from the Utah Population Committee created in Section 63C-20-103; or

(ii) if the Utah Population Committee estimate is not available for each municipality and unincorporated area, the adjusted sub-county population estimate provided by the Utah Population Committee in accordance with Section 63C-20-104.

~~[(b) If a needed population estimate is not available from the United States Bureau of the Census, population figures shall be derived from the estimate from the Utah Population Committee.]~~

~~[(e)]~~ (b) The population of a county for purposes of this section shall be determined only from the unincorporated area of the county.

Section 12. Section **59-12-401** is amended to read:

59-12-401 (Effective 07/01/25). Resort communities tax authority for cities, towns, military installation development authority, and fairpark district -- Base -- Rate --

Collection fees.

- (1)(a) In addition to other sales and use taxes, a city or town in which the transient room capacity as defined in Section 59-12-405 is greater than or equal to 66% of the municipality's permanent [eensus-]population may impose a sales and use tax of up to 1.1% on the transactions described in Subsection 59-12-103(1) located within the city or town.
- (b) Notwithstanding Subsection (1)(a), a city or town may not impose a tax under this section on:
- (i)(A) the sale of a motor vehicle, an aircraft, a watercraft, a modular home, a manufactured home, or a mobile home;
 - (B) the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104; and
 - (C) except as provided in Subsection (1)(d), amounts paid or charged for food and food ingredients; or
- (ii) transactions that occur in the district sales tax area, as defined in Subsection (4), if the fairpark district, as defined in Subsection (4), has imposed a tax under Subsection (4).
- (c) For purposes of this Subsection (1), the location of a transaction shall be determined in accordance with Sections 59-12-211 through 59-12-215.
- (d) A city or town imposing a tax under this section shall impose the tax on the purchase price or the sales price for amounts paid or charged for food and food ingredients if the food and food ingredients are sold as part of a bundled transaction attributable to food and food ingredients and tangible personal property other than food and food ingredients.
- (2)(a) An amount equal to the total of any costs incurred by the state in connection with the implementation of Subsection (1) which exceed, in any year, the revenues received by the state from its collection fees received in connection with the implementation of Subsection (1) shall be paid over to the state General Fund by the cities and towns which impose the tax provided for in Subsection (1).
- (b) Amounts paid under Subsection (2)(a) shall be allocated proportionally among those cities and towns according to the amount of revenue the respective cities and towns generate in that year through imposition of that tax.
- (3)(a) Subject to Section 63H-1-203, the military installation development authority created in Section 63H-1-201 may impose a tax under this section on the transactions

described in Subsection 59-12-103(1) located within a project area described in a project area plan adopted by the authority under Title 63H, Chapter 1, Military Installation Development Authority Act, as though the authority were a city or a town.

(b) For purposes of calculating the permanent [~~eensus~~]population within a project area, the board, as defined in Section 63H-1-102, shall:

(i) use the actual number of permanent residents within the project area as determined by the board;

(ii) include in the calculation of transient room capacity the number, as determined by the board, of approved high-occupancy lodging units, recreational lodging units, special lodging units, and standard lodging units, even if the units are not constructed;

(iii) adopt a resolution verifying the population number; and

(iv) provide the commission any information required in Section 59-12-405.

(c) Notwithstanding Subsection (1)(a), a board as defined in Section 63H-1-102 may impose the sales and use tax under this section if there are no permanent residents.

(4)(a) As used in this Subsection (4):

(i) "District sales tax area" means the same as that term is defined in Section 11-70-101.

(ii) "Fairpark district" means the Utah Fairpark Area Investment and Restoration District, created in Section 11-70-201.

(iii) "Fairpark district board" means the board of the fairpark district.

(b) The fairpark district, by resolution of the fairpark district board, may impose a tax under this section, as though the fairpark district were a city or town, on transactions described in Subsection 59-12-103(1):

(i) located within the district sales tax area; and

(ii) that occur on or after October 1, 2024.

(c) For purposes of calculating the permanent [~~eensus~~]population within the district sales tax area, the fairpark district board shall:

(i) use the actual number of permanent residents within the district sales tax area as determined by the fairpark district board;

(ii) include in the calculation of transient room capacity the number, as determined by the fairpark district board, of approved high-occupancy lodging units, recreational lodging units, special lodging units, and standard lodging units, even if the units are not constructed;

- (iii) adopt a resolution verifying the population number; and
- (iv) provide the commission any information required in Section 59-12-405.
- (d) Notwithstanding Subsection (1)(a), the fairpark district may impose the sales and use tax under this section if there are no permanent residents within the district sales tax area.

(5) For purposes of this section, population shall be based on, to the extent not otherwise required by federal law:

- (a) the most recent estimate from the Utah Population Committee created in Section 63C-20-103; or
- (b) if the Utah Population Committee estimate is not available for each municipality and unincorporated area, the adjusted sub-county population estimate provided by the Utah Population Committee in accordance with Section 63C-20-104.

Section 13. Section **59-12-402** is amended to read:

59-12-402 (Effective 07/01/25). Additional resort communities sales and use tax -- Base -- Rate -- Collection fees -- Resolution and voter approval requirements -- Election requirements -- Notice requirements -- Ordinance requirements -- Prohibition of military installation development authority imposition of tax.

(1)(a) Subject to Subsections (2) through (6), the governing body of a municipality in which the transient room capacity as defined in Section 59-12-405 is greater than or equal to 66% of the municipality's permanent [census] population may, in addition to the sales tax authorized under Section 59-12-401, impose an additional resort communities sales tax in an amount that is less than or equal to .5% on the transactions described in Subsection 59-12-103(1) located within the municipality.

(b) Notwithstanding Subsection (1)(a), the governing body of a municipality may not impose a tax under this section on:

- (i)(A) the sale of a motor vehicle, an aircraft, a watercraft, a modular home, a manufactured home, or a mobile home;
- (B) the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104; and
- (C) except as provided in Subsection (1)(d), amounts paid or charged for food and food ingredients; or
- (ii) transactions that occur in the district sales tax area, as defined in Subsection 59-12-401(4), if the Utah Fairpark Area Investment and Restoration District, created in Section 11-70-201, has imposed a tax under Subsection (8).

(c) For purposes of this Subsection (1), the location of a transaction shall be determined in accordance with Sections 59-12-211 through 59-12-215.

(d) A municipality imposing a tax under this section shall impose the tax on the purchase price or sales price for amounts paid or charged for food and food ingredients if the food and food ingredients are sold as part of a bundled transaction attributable to food and food ingredients and tangible personal property other than food and food ingredients.

(2)(a) An amount equal to the total of any costs incurred by the state in connection with the implementation of Subsection (1) which exceed, in any year, the revenues received by the state from its collection fees received in connection with the implementation of Subsection (1) shall be paid over to the state General Fund by the cities and towns which impose the tax provided for in Subsection (1).

(b) Amounts paid under Subsection (2)(a) shall be allocated proportionally among those cities and towns according to the amount of revenue the respective cities and towns generate in that year through imposition of that tax.

(3) To impose an additional resort communities sales tax under this section, the governing body of the municipality shall:

(a) pass a resolution approving the tax; and

(b) except as provided in Subsection (6), obtain voter approval for the tax as provided in Subsection (4).

(4) To obtain voter approval for an additional resort communities sales tax under Subsection (3)(b), a municipality shall:

(a) hold the additional resort communities sales tax election during:

(i) a regular general election; or

(ii) a municipal general election; and

(b) post notice of the election for the municipality, as a class A notice under Section 63G-30-102, for at least 15 days before the day on which the election is held.

(5) An ordinance approving an additional resort communities sales tax under this section shall provide an effective date for the tax as provided in Section 59-12-403.

(6)(a) Except as provided in Subsection (6)(b), a municipality is not subject to the voter approval requirements of Subsection (3)(b) if, on or before January 1, 1996, the municipality imposed a license fee or tax on businesses based on gross receipts pursuant to Section 10-1-203.

(b) The exception from the voter approval requirements in Subsection (6)(a) does not

1966 apply to a municipality that, on or before January 1, 1996, imposed a license fee or
 1967 tax on only one class of businesses based on gross receipts pursuant to Section
 1968 10-1-203.

1969 (7) Subject to Subsection 63H-1-203(1), a military installation development authority
 1970 authorized to impose a resort communities tax under Section 59-12-401 may impose an
 1971 additional resort communities sales tax under this section.

1972 (8) The Utah Fairpark Area Investment and Restoration District, created in Section
 1973 11-70-201, may impose an additional resort communities tax under this section on
 1974 transactions that occur:

1975 (a) within the district sales tax area, as defined in Subsection 59-12-401(4); and

1976 (b) that occur on or after October 1, 2024.

1977 (9) For purposes of this section, population shall be based on, to the extent not otherwise
 1978 required by federal law:

1979 (a) the most recent estimate from the Utah Population Committee created in Section
 1980 63C-20-103; or

1981 (b) if the Utah Population Committee estimate is not available for each municipality and
 1982 unincorporated area, the adjusted sub-county population estimate provided by the
 1983 Utah Population Committee in accordance with Section 63C-20-104.

1984 Section 14. Section **59-12-405** is amended to read:

1985 **59-12-405 (Effective 07/01/25). Definitions -- Municipality filing requirements**
 1986 **for lodging unit capacity -- Failure to meet eligibility requirements -- Notice to**
 1987 **municipality -- Municipality authority to impose tax.**

1988 (1) As used in this section:

1989 (a) "High-occupancy lodging unit" means each bedroom in a:

1990 (i) hostel; or

1991 (ii) a unit similar to a hostel as determined by the commission by rule.

1992 (b) "High-occupancy lodging unit capacity of a municipality" means the product of:

1993 (i) the total number of high-occupancy lodging units within the incorporated
 1994 boundaries of a municipality on the first day of the calendar quarter during which
 1995 the municipality files the form described in Subsection (3); and

1996 (ii) four.

1997 (c) "Recreational lodging unit" means each site in a:

1998 (i) campground that:

1999 (A) is issued a business license by the municipality in which the campground is

- 2000 located; and
- 2001 (B) provides the following hookups:
- 2002 (I) water;
- 2003 (II) sewer; and
- 2004 (III) electricity; or
- 2005 (ii) recreational vehicle park that provides the following hookups:
- 2006 (A) water;
- 2007 (B) sewer; and
- 2008 (C) electricity; or
- 2009 (iii) unit similar to Subsection (1)(c)(i) or (ii) as determined by the commission by
- 2010 rule.
- 2011 (d) "Recreational lodging unit capacity of a municipality" means the product of:
- 2012 (i) the total number of recreational lodging units within the incorporated boundaries
- 2013 of a municipality on the first day of the calendar quarter during which the
- 2014 municipality files the form described in Subsection (3); and
- 2015 (ii) four.
- 2016 (e) "Special lodging unit" means a lodging unit:
- 2017 (i) that is a:
- 2018 (A) high-occupancy lodging unit;
- 2019 (B) recreational lodging unit; or
- 2020 (C) standard lodging unit;
- 2021 (ii) for which the commission finds that in determining the capacity of the lodging
- 2022 unit the lodging unit should be multiplied by a number other than a number
- 2023 described in:
- 2024 (A) for a high-occupancy lodging unit, Subsection (1)(b)(ii);
- 2025 (B) for a recreational lodging unit, Subsection (1)(d)(ii); or
- 2026 (C) for a standard lodging unit, Subsection (1)(i)(ii); and
- 2027 (iii) for which the municipality in which the lodging unit is located files a written
- 2028 request with the commission for the finding described in Subsection (1)(e)(ii).
- 2029 (f) "Special lodging unit capacity of a municipality" means the sum of the special
- 2030 lodging unit numbers for all of the special lodging units within the incorporated
- 2031 boundaries of a municipality on the first day of the calendar quarter during which the
- 2032 municipality files the form described in Subsection (3).
- 2033 (g) "Special lodging unit number" means the number by which the commission finds

- 2034 that a special lodging unit should be multiplied in determining the capacity of the
2035 special lodging unit.
- 2036 (h) "Standard lodging unit" means each bedroom in:
- 2037 (i) a hotel;
- 2038 (ii) a motel;
- 2039 (iii) a bed and breakfast establishment;
- 2040 (iv) an inn;
- 2041 (v) a condominium that is:
- 2042 (A) part of a rental pool; or
- 2043 (B) regularly rented out for a time period of less than 30 consecutive days;
- 2044 (vi) a property used as a residence that is:
- 2045 (A) part of a rental pool; or
- 2046 (B) regularly rented out for a time period of less than 30 consecutive days; or
- 2047 (vii) a unit similar to Subsections (1)(h)(i) through (vi) as determined by the
2048 commission by rule.
- 2049 (i) "Standard lodging unit capacity of a municipality" means the product of:
- 2050 (i) the total number of standard lodging units within the incorporated boundaries of a
2051 municipality on the first day of the calendar quarter during which the municipality
2052 files the form described in Subsection (3); and
- 2053 (ii) three.
- 2054 (j) "Transient room capacity" means the sum of:
- 2055 (i) the high-occupancy lodging unit capacity of a municipality;
- 2056 (ii) the recreational lodging unit capacity of a municipality;
- 2057 (iii) the special lodging unit capacity of a municipality; and
- 2058 (iv) the standard lodging unit capacity of a municipality.
- 2059 (2) A municipality that imposes a tax under this part shall provide the commission the
2060 following information as provided in this section:
- 2061 (a) the high-occupancy lodging unit capacity of the municipality;
- 2062 (b) the recreational lodging unit capacity of the municipality;
- 2063 (c) the special lodging unit capacity of the municipality; and
- 2064 (d) the standard lodging unit capacity of the municipality.
- 2065 (3) A municipality shall file with the commission the information required by Subsection (2):
- 2066 (a) on a form provided by the commission; and
- 2067 (b) on or before:

- 2068 (i) for a municipality that is required by Section 59-12-403 to provide notice to the
2069 commission, the day on which the municipality provides the notice required by
2070 Section 59-12-403 to the commission; or
- 2071 (ii) for a municipality that is not required by Section 59-12-403 to provide notice to
2072 the commission, July 1 of each year.
- 2073 (4) If the commission determines that a municipality that files the form described in
2074 Subsection (3) has a transient room capacity that is less than 66% of the municipality's
2075 permanent [~~eensus~~]population, the commission shall notify the municipality in writing:
- 2076 (a) that the municipality's transient room capacity is less than 66% of the municipality's
2077 permanent [~~eensus~~]population; and
- 2078 (b)(i) for a municipality that is required by Section 59-12-403 to provide notice to the
2079 commission, within 30 days after the day on which the municipality provides the
2080 notice to the commission; or
- 2081 (ii) for a municipality that is not required by Section 59-12-403 to provide notice to
2082 the commission, on or before September 1.
- 2083 (5)(a) For a municipality that does not impose a tax under Section 59-12-401 on the day
2084 on which the municipality files the form described in Subsection (3), if the
2085 commission provides written notice described in Subsection (4) to the municipality,
2086 the municipality may not impose a tax under this part until the municipality meets the
2087 requirements of this part to enact the tax.
- 2088 (b) For a municipality that is not required by Section 59-12-403 to provide notice to the
2089 commission, if the commission provides written notice described in Subsection (4) to
2090 the municipality for three consecutive calendar years, the municipality may not
2091 impose a tax under this part:
- 2092 (i) beginning on July 1 of the year after the year during which the commission
2093 provided written notice described in Subsection (4):
- 2094 (A) to the municipality; and
- 2095 (B) for the third consecutive calendar year; and
- 2096 (ii) until the municipality meets the requirements of this part to enact the tax.
- 2097 (6) For purposes of this section, population for each municipality shall be based on, to the
2098 extent not otherwise required by federal law:
- 2099 (a) the most recent estimate from the Utah Population Committee created in Section
2100 63C-20-103; or
- 2101 (b) if the Utah Population Committee estimate is not available for each municipality and

2102 unincorporated area, the adjusted sub-county population estimate provided by the
2103 Utah Population Committee in accordance with Section 63C-20-104.

2104 Section 15. Section **59-12-603** is amended to read:

2105 **59-12-603 (Effective 07/01/25). County tax -- Bases -- Rates -- Use of revenue --**
2106 **Adoption of ordinance required -- Advisory board -- Administration -- Collection --**
2107 **Administrative charge -- Distribution -- Enactment or repeal of tax or tax rate change --**
2108 **Effective date -- Notice requirements.**

2109 (1)(a) In addition to any other taxes, a county legislative body may, as provided in this
2110 part, impose a tax as follows:

2111 (i)(A) a county legislative body of any county may impose a tax of not to exceed
2112 3% on all short-term rentals of motor vehicles, except for short-term rentals of
2113 motor vehicles made for the purpose of temporarily replacing a person's motor
2114 vehicle that is being repaired pursuant to a repair or an insurance agreement;
2115 and

2116 (B) a county legislative body of any county imposing a tax under Subsection
2117 (1)(a)(i)(A) may, in addition to imposing the tax under Subsection (1)(a)(i)(A),
2118 impose a tax of not to exceed 4% on all short-term rentals of motor vehicles,
2119 except for short-term rentals of motor vehicles made for the purpose of
2120 temporarily replacing a person's motor vehicle that is being repaired pursuant
2121 to a repair or an insurance agreement;

2122 (ii) a county legislative body of any county may impose a tax of not to exceed 7% on
2123 all short-term rentals of off-highway vehicles and recreational vehicles;

2124 (iii) a county legislative body of any county may impose a tax of not to exceed 1% of
2125 all sales of the following that are sold by a restaurant:

2126 (A) alcoholic beverages;

2127 (B) food and food ingredients; or

2128 (C) prepared food;

2129 (iv) a county legislative body of a county of the first class may impose a tax of not to
2130 exceed .5% on charges for the accommodations and services described in
2131 Subsection 59-12-103(1)(i); and

2132 (v) if a county legislative body of any county imposes a tax under Subsection
2133 (1)(a)(i), a tax at the same rate applies to car sharing of less than 30 days, except
2134 for car sharing for the purpose of temporarily replacing a person's motor vehicle
2135 that is being repaired pursuant to a repair or an insurance agreement.

- 2136 (b) A tax imposed under Subsection (1)(a) is subject to the audit provisions of Section
2137 17-31-5.5.
- 2138 (2)(a) Subject to Subsection (2)(c), a county may use revenue from the imposition of a
2139 tax under Subsection (1) for:
- 2140 (i) financing tourism promotion; and
2141 (ii) the development, operation, and maintenance of:
- 2142 (A) an airport facility;
2143 (B) a convention facility;
2144 (C) a cultural facility;
2145 (D) a recreation facility; or
2146 (E) a tourist facility.
- 2147 (b)(i) In addition to the uses described in Subsection (2)(a) and subject to Subsection
2148 (2)(b)(ii), a county of the fourth, fifth, or sixth class or a county with a population
2149 density of fewer than 15 people per square mile may expend the revenue from the
2150 imposition of a tax under Subsections (1)(a)(i) and (ii) on the following activities
2151 to mitigate the impacts of tourism:
- 2152 (A) solid waste disposal;
2153 (B) search and rescue activities;
2154 (C) law enforcement activities;
2155 (D) emergency medical services; or
2156 (E) fire protection services.
- 2157 (ii) A county may only expend the revenue as outlined in Subsection (2)(b)(i) if the
2158 county's tourism tax advisory board created under Subsection 17-31-8(1)(a) has
2159 prioritized the use of revenue to mitigate the impacts of tourism.
- 2160 (c) A county of the first class shall expend at least \$450,000 each year of the revenue
2161 from the imposition of a tax authorized by Subsection (1)(a)(iv) within the county to
2162 fund a marketing and ticketing system designed to:
- 2163 (i) promote tourism in ski areas within the county by persons that do not reside within
2164 the state; and
2165 (ii) combine the sale of:
- 2166 (A) ski lift tickets; and
2167 (B) accommodations and services described in Subsection 59-12-103(1)(i).
- 2168 (3) A tax imposed under this part may be pledged as security for bonds, notes, or other
2169 evidences of indebtedness incurred by a county, city, or town under Title 11, Chapter 14,

- 2170 Local Government Bonding Act, or a community reinvestment agency under Title 17C,
2171 Chapter 1, Part 5, Agency Bonds, to finance:
- 2172 (a) an airport facility;
 - 2173 (b) a convention facility;
 - 2174 (c) a cultural facility;
 - 2175 (d) a recreation facility; or
 - 2176 (e) a tourist facility.
- 2177 (4)(a) To impose a tax under Subsection (1), the county legislative body shall adopt an
2178 ordinance imposing the tax.
- 2179 (b) The ordinance under Subsection (4)(a) shall include provisions substantially the
2180 same as those contained in Part 1, Tax Collection, except that the tax shall be
2181 imposed only on those items and sales described in Subsection (1).
- 2182 (c) The name of the county as the taxing agency shall be substituted for that of the state
2183 where necessary, and an additional license is not required if one has been or is issued
2184 under Section 59-12-106.
- 2185 (5) To maintain in effect a tax ordinance adopted under this part, each county legislative
2186 body shall, within 30 days of any amendment of any applicable provisions of Part 1, Tax
2187 Collection, adopt amendments to the county's tax ordinance to conform with the
2188 applicable amendments to Part 1, Tax Collection.
- 2189 (6)(a) Regardless of whether a county of the first class creates a tourism tax advisory
2190 board in accordance with Section 17-31-8, the county legislative body of the county
2191 of the first class shall create a tax advisory board in accordance with this Subsection
2192 (6).
- 2193 (b) The tax advisory board shall be composed of nine members appointed as follows:
- 2194 (i) four members shall be residents of a county of the first class appointed by the
2195 county legislative body of the county of the first class; and
 - 2196 (ii) subject to Subsections (6)(c) and (d), five members shall be mayors of cities or
2197 towns within the county of the first class appointed by an organization
2198 representing all mayors of cities and towns within the county of the first class.
- 2199 (c) Five members of the tax advisory board constitute a quorum.
- 2200 (d) The county legislative body of the county of the first class shall determine:
- 2201 (i) terms of the members of the tax advisory board;
 - 2202 (ii) procedures and requirements for removing a member of the tax advisory board;
 - 2203 (iii) voting requirements, except that action of the tax advisory board shall be by at

- 2204 least a majority vote of a quorum of the tax advisory board;
- 2205 (iv) chairs or other officers of the tax advisory board;
- 2206 (v) how meetings are to be called and the frequency of meetings; and
- 2207 (vi) the compensation, if any, of members of the tax advisory board.
- 2208 (e) The tax advisory board under this Subsection (6) shall advise the county legislative
- 2209 body of the county of the first class on the expenditure of revenue collected within
- 2210 the county of the first class from the taxes described in Subsection (1)(a).
- 2211 (7)(a)(i) Except as provided in Subsection (7)(a)(ii), a tax authorized under this part
- 2212 shall be administered, collected, and enforced in accordance with:
- 2213 (A) the same procedures used to administer, collect, and enforce the tax under:
- 2214 (I) Part 1, Tax Collection; or
- 2215 (II) Part 2, Local Sales and Use Tax Act; and
- 2216 (B) Chapter 1, General Taxation Policies.
- 2217 (ii) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or
- 2218 Subsections 59-12-205(2) through (5).
- 2219 (b) Except as provided in Subsection (7)(c):
- 2220 (i) for a tax under this part other than the tax under Subsection (1)(a)(i)(B), the
- 2221 commission shall distribute the revenue to the county imposing the tax; and
- 2222 (ii) for a tax under Subsection (1)(a)(i)(B), the commission shall distribute the
- 2223 revenue according to the distribution formula provided in Subsection (8).
- 2224 (c) The commission shall retain and deposit an administrative charge in accordance with
- 2225 Section 59-1-306 from the revenue the commission collects from a tax under this part.
- 2226 (8)(a) The commission shall distribute the revenue generated by the tax under
- 2227 Subsection (1)(a)(i)(B) to each county collecting a tax under Subsection (1)(a)(i)(B)
- 2228 according to the following formula:
- 2229 ~~[(a)]~~ (i) the commission shall distribute 70% of the revenue based on the percentages
- 2230 generated by dividing the revenue collected by each county under Subsection
- 2231 (1)(a)(i)(B) by the total revenue collected by all counties under Subsection
- 2232 (1)(a)(i)(B); and
- 2233 ~~[(b)]~~ (ii) the commission shall distribute 30% of the revenue based on the percentages
- 2234 generated by dividing the population of each county collecting a tax under
- 2235 Subsection (1)(a)(i)(B) by the total population of all counties collecting a tax
- 2236 under Subsection (1)(a)(i)(B).
- 2237 (b) Population for purposes of this Subsection (8) shall be based on, to the extent not

- 2238 otherwise required by federal law:
- 2239 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
- 2240 (ii) if the Utah Population Committee estimate is not available, the most recent
- 2241 census or census estimate of the United States Bureau of the Census.
- 2242 (9)(a) For purposes of this Subsection (9):
- 2243 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Part 2,
- 2244 County Annexation.
- 2245 (ii) "Annexing area" means an area that is annexed into a county.
- 2246 (b)(i) Except as provided in Subsection (9)(c), if a county enacts or repeals a tax or
- 2247 changes the rate of a tax under this part, the enactment, repeal, or change shall
- 2248 take effect:
- 2249 (A) on the first day of a calendar quarter; and
- 2250 (B) after a 90-day period beginning on the day on which the commission receives
- 2251 notice meeting the requirements of Subsection (9)(b)(ii) from the county.
- 2252 (ii) The notice described in Subsection (9)(b)(i)(B) shall state:
- 2253 (A) that the county will enact or repeal a tax or change the rate of a tax under this
- 2254 part;
- 2255 (B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);
- 2256 (C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and
- 2257 (D) if the county enacts the tax or changes the rate of the tax described in
- 2258 Subsection (9)(b)(ii)(A), the rate of the tax.
- 2259 (c)(i) If the billing period for a transaction begins before the effective date of the
- 2260 enactment of the tax or the tax rate increase imposed under Subsection (1), the
- 2261 enactment of the tax or the tax rate increase shall take effect on the first day of the
- 2262 first billing period that begins after the effective date of the enactment of the tax
- 2263 or the tax rate increase.
- 2264 (ii) If the billing period for a transaction begins before the effective date of the repeal
- 2265 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the
- 2266 tax or the tax rate decrease shall take effect on the first day of the last billing
- 2267 period that began before the effective date of the repeal of the tax or the tax rate
- 2268 decrease.
- 2269 (d)(i) Except as provided in Subsection (9)(e), if the annexation will result in the
- 2270 enactment, repeal, or change in the rate of a tax under this part for an annexing
- 2271 area, the enactment, repeal, or change shall take effect:

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

(B) after a 90-day period beginning on the day on which the commission receives notice meeting the requirements of Subsection (9)(d)(ii) from the county that annexes the annexing area.

(ii) The notice described in Subsection (9)(d)(i)(B) shall state:

(A) that the annexation described in Subsection (9)(d)(i) will result in an enactment, repeal, or change in the rate of a tax under this part for the annexing area;

(B) the statutory authority for the tax described in Subsection (9)(d)(ii)(A);

(C) the effective date of the tax described in Subsection (9)(d)(ii)(A); and

(D) if the county enacts the tax or changes the rate of the tax described in Subsection (9)(d)(ii)(A), the rate of the tax.

(e)(i) If the billing period for a transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of the tax or the tax rate increase shall take effect on the first day of the first billing period that begins after the effective date of the enactment of the tax or the tax rate increase.

(ii) If the billing period for a transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax rate decrease shall take effect on the first day of the last billing period that began before the effective date of the repeal of the tax or the tax rate decrease.

Section 16. Section **59-12-1102** is amended to read:

59-12-1102 (Effective 07/01/25). Base -- Rate -- Imposition of tax -- Distribution of revenue -- Administration -- Administrative charge -- Commission requirement to retain an amount to be deposited into the Qualified Emergency Food Agencies Fund -- Enactment or repeal of tax -- Effective date -- Notice requirements.

(1)(a)(i) Subject to Subsections (2) through (6), and in addition to any other tax authorized by this chapter, a county may impose by ordinance a county option sales and use tax of .25% upon the transactions described in Subsection 59-12-103(1).

(ii) Notwithstanding Subsection (1)(a)(i), a county may not impose a tax under this section on the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104.

- (b) For purposes of this Subsection (1), the location of a transaction shall be determined in accordance with Sections 59-12-211 through 59-12-215.
- (c) The county option sales and use tax under this section shall be imposed:
- (i) upon transactions that are located within the county, including transactions that are located within municipalities in the county; and
 - (ii) except as provided in Subsection (1)(d) or (5), beginning on the first day of January:
 - (A) of the next calendar year after adoption of the ordinance imposing the tax if the ordinance is adopted on or before May 25; or
 - (B) of the second calendar year after adoption of the ordinance imposing the tax if the ordinance is adopted after May 25.
- (d) The county option sales and use tax under this section shall be imposed:
- (i) beginning January 1, 1998, if an ordinance adopting the tax imposed on or before September 4, 1997; or
 - (ii) beginning January 1, 1999, if an ordinance adopting the tax is imposed during 1997 but after September 4, 1997.
- (2)(a) Before imposing a county option sales and use tax under Subsection (1), a county shall hold two public hearings on separate days in geographically diverse locations in the county.
- (b)(i) At least one of the hearings required by Subsection (2)(a) shall have a starting time of no earlier than 6 p.m.
- (ii) The earlier of the hearings required by Subsection (2)(a) shall be no less than seven days after the day the first advertisement required by Subsection (2)(c) is published.
- (c)(i) Before holding the public hearings required by Subsection (2)(a), the county shall advertise:
- (A) its intent to adopt a county option sales and use tax;
 - (B) the date, time, and location of each public hearing; and
 - (C) a statement that the purpose of each public hearing is to obtain public comments regarding the proposed tax.
- (ii) The advertisement shall be published:
- (A) in a newspaper of general circulation in the county once each week for the two weeks preceding the earlier of the two public hearings; and
 - (B) for the county, as a class A notice under Section 63G-30-102, for two weeks

- 2340 before the day on which the first of the two public hearings is held.
- 2341 (iii) The advertisement described in Subsection (2)(c)(ii)(A) shall be no less than 1/8
- 2342 page in size, and the type used shall be no smaller than 18 point and surrounded
- 2343 by a 1/4-inch border.
- 2344 (iv) The advertisement described in Subsection (2)(c)(ii)(A) may not be placed in that
- 2345 portion of the newspaper where legal notices and classified advertisements appear.
- 2346 (v) In accordance with Subsection (2)(c)(ii)(A), whenever possible:
- 2347 (A) the advertisement shall appear in a newspaper that is published at least five
- 2348 days a week, unless the only newspaper in the county is published less than
- 2349 five days a week; and
- 2350 (B) the newspaper selected shall be one of general interest and readership in the
- 2351 community, and not one of limited subject matter.
- 2352 (d) The adoption of an ordinance imposing a county option sales and use tax is subject to
- 2353 a local referendum election and shall be conducted as provided in Title 20A, Chapter
- 2354 7, Part 6, Local Referenda - Procedures.
- 2355 (3)(a) Subject to Subsection (5), if the aggregate population of the counties imposing a
- 2356 county option sales and use tax under Subsection (1) is less than 75% of the state
- 2357 population, the tax levied under Subsection (1) shall be distributed to the county in
- 2358 which the tax was collected.
- 2359 (b) Subject to Subsection (5), if the aggregate population of the counties imposing a
- 2360 county option sales and use tax under Subsection (1) is greater than or equal to 75%
- 2361 of the state population:
- 2362 (i) 50% of the tax collected under Subsection (1) in each county shall be distributed
- 2363 to the county in which the tax was collected; and
- 2364 (ii) except as provided in Subsection (3)(c), 50% of the tax collected under
- 2365 Subsection (1) in each county shall be distributed proportionately among all
- 2366 counties imposing the tax, based on the total population of each county.
- 2367 (c) Except as provided in Subsection (5), the amount to be distributed annually to a
- 2368 county under Subsection (3)(b)(ii), when combined with the amount distributed to the
- 2369 county under Subsection (3)(b)(i), does not equal at least \$75,000, then:
- 2370 (i) the amount to be distributed annually to that county under Subsection (3)(b)(ii)
- 2371 shall be increased so that, when combined with the amount distributed to the
- 2372 county under Subsection (3)(b)(i), the amount distributed annually to the county is
- 2373 \$75,000; and

- 2374 (ii) the amount to be distributed annually to all other counties under Subsection
2375 (3)(b)(ii) shall be reduced proportionately to offset the additional amount
2376 distributed under Subsection (3)(c)(i).
- 2377 (d) The commission shall establish rules to implement the distribution of the tax under
2378 Subsections (3)(a), (b), and (c).
- 2379 (e) Population for each county for purposes of this Subsection (3) shall be based on, to
2380 the extent not otherwise required by federal law:
- 2381 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
2382 (ii) if the Utah Population Committee estimate is not available, the most recent
2383 census or census estimate of the United States Bureau of the Census.
- 2384 (4)(a) Except as provided in Subsection (4)(b) or (c), a tax authorized under this part
2385 shall be administered, collected, and enforced in accordance with:
- 2386 (i) the same procedures used to administer, collect, and enforce the tax under:
2387 (A) Part 1, Tax Collection; or
2388 (B) Part 2, Local Sales and Use Tax Act; and
2389 (ii) Chapter 1, General Taxation Policies.
- 2390 (b) A tax under this part is not subject to Subsections 59-12-205(2) through (5).
- 2391 (c)(i) Subject to Subsection (4)(c)(ii), the commission shall retain and deposit an
2392 administrative charge in accordance with Section 59-1-306 from the revenue the
2393 commission collects from a tax under this part.
- 2394 (ii) Notwithstanding Section 59-1-306, the administrative charge described in
2395 Subsection (4)(c)(i) shall be calculated by taking a percentage described in
2396 Section 59-1-306 of the distribution amounts resulting after:
2397 (A) the applicable distribution calculations under Subsection (3) have been made;
2398 and
2399 (B) the commission retains the amount required by Subsection (5).
- 2400 (5)(a) Beginning on July 1, 2009, the commission shall calculate and retain a portion of
2401 the sales and use tax collected under this part as provided in this Subsection (5).
- 2402 (b) For a county that imposes a tax under this part, the commission shall calculate a
2403 percentage each month by dividing the sales and use tax collected under this part for
2404 that month within the boundaries of that county by the total sales and use tax
2405 collected under this part for that month within the boundaries of all of the counties
2406 that impose a tax under this part.
- 2407 (c) For a county that imposes a tax under this part, the commission shall retain each

month an amount equal to the product of:

(i) the percentage the commission determines for the month under Subsection (5)(b) for the county; and

(ii) \$6,354.

(d) The commission shall deposit an amount the commission retains in accordance with this Subsection (5) into the Qualified Emergency Food Agencies Fund created by Section 35A-8-1009.

(e) An amount the commission deposits into the Qualified Emergency Food Agencies Fund shall be expended as provided in Section 35A-8-1009.

(6)(a) For purposes of this Subsection (6):

(i) "Annexation" means an annexation to a county under Title 17, Chapter 2, County Consolidations and Annexations.

(ii) "Annexing area" means an area that is annexed into a county.

(b)(i) Except as provided in Subsection (6)(c) or (d), if, on or after July 1, 2004, a county enacts or repeals a tax under this part:

(A)(I) the enactment shall take effect as provided in Subsection (1)(c); or

(II) the repeal shall take effect on the first day of a calendar quarter; and

(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (6)(b)(ii) from the county.

(ii) The notice described in Subsection (6)(b)(i)(B) shall state:

(A) that the county will enact or repeal a tax under this part;

(B) the statutory authority for the tax described in Subsection (6)(b)(ii)(A);

(C) the effective date of the tax described in Subsection (6)(b)(ii)(A); and

(D) if the county enacts the tax described in Subsection (6)(b)(ii)(A), the rate of the tax.

(c)(i) If the billing period for a transaction begins before the effective date of the enactment of the tax under Subsection (1), the enactment of the tax takes effect on the first day of the first billing period that begins on or after the effective date of the enactment of the tax.

(ii) The repeal of a tax applies to a billing period if the billing statement for the billing period is produced on or after the effective date of the repeal of the tax imposed under Subsection (1).

(d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax

described in Subsection (6)(b)(i) takes effect:

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

(B) beginning 60 days after the effective date of the enactment or repeal under Subsection (6)(b)(i).

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

(e)(i) Except as provided in Subsection (6)(f) or (g), if, for an annexation that occurs on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this part for an annexing area, the enactment or repeal shall take effect:

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

(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (6)(e)(ii) from the county that annexes the annexing area.

(ii) The notice described in Subsection (6)(e)(i)(B) shall state:

(A) that the annexation described in Subsection (6)(e)(i) will result in an enactment or repeal of a tax under this part for the annexing area;

(B) the statutory authority for the tax described in Subsection (6)(e)(ii)(A);

(C) the effective date of the tax described in Subsection (6)(e)(ii)(A); and

(D) the rate of the tax described in Subsection (6)(e)(ii)(A).

(f)(i) If the billing period for a transaction begins before the effective date of the enactment of the tax under Subsection (1), the enactment of the tax takes effect on the first day of the first billing period that begins on or after the effective date of the enactment of the tax.

(ii) The repeal of a tax applies to a billing period if the billing statement for the billing period is produced on or after the effective date of the repeal of the tax imposed under Subsection (1).

(g)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in Subsection (6)(e)(i) takes effect:

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

(B) beginning 60 days after the effective date of the enactment or repeal under Subsection (6)(e)(i).

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

Section 17. Section **59-12-2206** is amended to read:

59-12-2206 (Effective 05/07/25). Administration, collection, and enforcement of a sales and use tax under this part -- Transmission of revenue monthly by electronic funds transfer -- Transfer of revenue to a public transit district or eligible political subdivision.

(1) Except as provided in Subsection (2), the commission shall administer, collect, and enforce a sales and use tax imposed under this part.

(2) The commission shall administer, collect, and enforce a sales and use tax imposed under this part in accordance with:

(a) the same procedures used to administer, collect, and enforce a tax under:

(i) Part 1, Tax Collection; or

(ii) Part 2, Local Sales and Use Tax Act; and

(b) Chapter 1, General Taxation Policies.

(3) A sales and use tax under this part is not subject to Subsections 59-12-205(2) through (5).

(4) Subject to Section 59-12-2207 and except as provided in Subsection (5) or another provision of this part, the state treasurer shall transmit revenue collected within a county, city, or town from a sales and use tax under this part to the county, city, or town legislative body monthly by electronic funds transfer.

(5)(a) Subject to Section 59-12-2207, and except as provided in Subsection (5)(b), the state treasurer shall transfer revenue collected within a county, city, or town from a sales and use tax under this part directly to a public transit district organized under Title 17B, Chapter 2a, Part 8, Public Transit District Act, or an eligible political subdivision as defined in Section [59-12-2219] 59-12-2202, if the county, city, or town legislative body:

(i) provides written notice to the commission and the state treasurer requesting the transfer; and

(ii) designates the public transit district or eligible political subdivision to which the county, city, or town legislative body requests the state treasurer to transfer the revenue.

(b) The commission shall transmit a portion of the revenue collected within a county, city, or town from a sales and use tax under this part that would be transferred to a public transit district or an eligible political subdivision under Subsection (5)(a) to the county, city, or town to fund public transit fixed guideway safety oversight under Section 72-1-214 if the county, city, or town legislative body:

(i) provides written notice to the commission and the state treasurer requesting the

2510 transfer; and
2511 (ii) specifies the amount of revenue required to be transmitted to the county, city, or
2512 town.

2513 Section 18. Section **59-12-2219** is amended to read:

2514 **59-12-2219 (Effective 07/01/25). County option sales and use tax for highways**
2515 **and public transit -- Base -- Rate -- Distribution and expenditure of revenue -- Revenue**
2516 **may not supplant existing budgeted transportation revenue.**

2517 (1) Subject to the other provisions of this part, and subject to Subsection (13), a county
2518 legislative body may impose a sales and use tax of .25% on the transactions described in
2519 Subsection 59-12-103(1) within the county, including the cities and towns within the
2520 county.

2521 (2) Subject to Subsection (9), the commission shall distribute sales and use tax revenue
2522 collected under this section as provided in Subsections (3) through (8).

2523 (3) If the entire boundary of a county that imposes a sales and use tax under this section is
2524 annexed into a single public transit district, the commission shall distribute the sales and
2525 use tax revenue collected within the county as follows:

2526 (a) .10% shall be transferred to the public transit district in accordance with Section
2527 59-12-2206;

2528 (b) .10% shall be distributed as provided in Subsection (6); and

2529 (c) .05% shall be distributed to the county legislative body.

2530 (4) If the entire boundary of a county that imposes a sales and use tax under this section is
2531 not annexed into a single public transit district, but a city or town within the county is
2532 annexed into a single large public transit district, the commission shall distribute the
2533 sales and use tax revenue collected within the county as follows:

2534 (a) for a city or town within the county that is annexed into a single public transit
2535 district, the commission shall distribute the sales and use tax revenue collected within
2536 that city or town as follows:

2537 (i) .10% shall be transferred to the public transit district in accordance with Section
2538 59-12-2206;

2539 (ii) .10% shall be distributed as provided in Subsection (6); and

2540 (iii) .05% shall be distributed to the county legislative body;

2541 (b) for an eligible political subdivision within the county, the commission shall
2542 distribute the sales and use tax revenue collected within that eligible political
2543 subdivision as follows:

- 2544 (i) .10% shall be transferred to the eligible political subdivision in accordance with
2545 Section 59-12-2206;
- 2546 (ii) .10% shall be distributed as provided in Subsection (6); and
2547 (iii) .05% shall be distributed to the county legislative body; and
- 2548 (c) the commission shall distribute the sales and use tax revenue, except for the sales and
2549 use tax revenue described in Subsections (4)(a) and (b), as follows:
- 2550 (i) .10% shall be distributed as provided in Subsection (6); and
2551 (ii) .15% shall be distributed to the county legislative body.
- 2552 (5) For a county not described in Subsection (3) or (4), if a county of the second, third,
2553 fourth, fifth, or sixth class imposes a sales and use tax under this section, the
2554 commission shall distribute the sales and use tax revenue collected within the county as
2555 follows:
- 2556 (a) for a city or town within the county that is annexed into a single public transit
2557 district, the commission shall distribute the sales and use tax revenue collected within
2558 that city or town as follows:
- 2559 (i) .10% shall be distributed as provided in Subsection (6);
2560 (ii) .10% shall be distributed as provided in Subsection (7); and
2561 (iii) .05% shall be distributed to the county legislative body;
- 2562 (b) for an eligible political subdivision within the county, the commission shall
2563 distribute the sales and use tax revenue collected within that eligible political
2564 subdivision as follows:
- 2565 (i) .10% shall be distributed as provided in Subsection (6);
2566 (ii) .10% shall be distributed as provided in Subsection (7); and
2567 (iii) .05% shall be distributed to the county legislative body; and
- 2568 (c) the commission shall distribute the sales and use tax revenue, except for the sales and
2569 use tax revenue described in Subsections (5)(a) and (b), as follows:
- 2570 (i) .10% shall be distributed as provided in Subsection (6); and
2571 (ii) .15% shall be distributed to the county legislative body.
- 2572 (6)(a) Subject to Subsection (6)(b), the commission shall make the distributions required
2573 by Subsections (3)(b), (4)(a)(ii), (4)(b)(ii), (4)(c)(i), (5)(a)(i), (5)(b)(i), (5)(c)(i), and
2574 (7)(d)(ii)(A) as follows:
- 2575 (i) 50% of the total revenue collected under Subsections (3)(b), (4)(a)(ii), (4)(b)(ii),
2576 (4)(c)(i), (5)(a)(i), (5)(b)(i), (5)(c)(i), and (7)(d)(ii)(A) within the counties and
2577 cities that impose a tax under this section shall be distributed to the

unincorporated areas, cities, and towns within those counties and cities on the basis of the percentage that the population of each unincorporated area, city, or town bears to the total population of all of the counties and cities that impose a tax under this section; and

(ii) 50% of the total revenue collected under Subsections (3)(b), (4)(a)(ii), (4)(b)(ii), (4)(c)(i), (5)(a)(i), (5)(b)(i), (5)(c)(i), and (7)(d)(ii)(A) within the counties and cities that impose a tax under this section shall be distributed to the unincorporated areas, cities, and towns within those counties and cities on the basis of the location of the transaction as determined under Sections 59-12-211 through 59-12-215.

(b)(i) Population for purposes of this Subsection (6) shall be [~~determined on the basis of the most recent official census or census estimate of the United States Bureau of the Census.~~] based on, to the extent not otherwise required by federal law:

(A) the most recent estimate from the Utah Population Committee created in Section 63C-20-103; or

(B) if the Utah Population Committee estimate is not available for each municipality and unincorporated area, the adjusted sub-county population estimate provided by the Utah Population Committee in accordance with Section 63C-20-104.

(ii) If a needed population estimate is not available from the United States Bureau of the Census, population figures shall be derived from an estimate from the Utah Population Committee.

(7)(a)(i) Subject to the requirements in Subsections (7)(b) and (c), a county legislative body:

(A) for a county that obtained approval from a majority of the county's registered voters voting on the imposition of a sales and use tax under this section prior to May 10, 2016, may, in consultation with any cities, towns, or eligible political subdivisions within the county, and in compliance with the requirements for changing an allocation under Subsection (7)(e), allocate the revenue under Subsection (5)(a)(ii) or (5)(b)(ii) by adopting a resolution specifying the percentage of revenue under Subsection (5)(a)(ii) or (5)(b)(ii) that will be allocated to a public transit district or an eligible political subdivision; or

(B) for a county that imposes a sales and use tax under this section on or after May 10, 2016, shall, in consultation with any cities, towns, or eligible political

- subdivisions within the county, allocate the revenue under Subsection (5)(a)(ii) or (5)(b)(ii) by adopting a resolution specifying the percentage of revenue under Subsection (5)(a)(ii) or (5)(b)(ii) that will be allocated to a public transit district or an eligible political subdivision.
- (ii) If a county described in Subsection (7)(a)(i)(A) does not allocate the revenue under Subsection (5)(a)(ii) or (5)(b)(ii) in accordance with Subsection (7)(a)(i)(A), the commission shall distribute 100% of the revenue under Subsection (5)(a)(ii) or (5)(b)(ii) to:
- (A) a public transit district for a city or town within the county that is annexed into a single public transit district; or
- (B) an eligible political subdivision within the county.
- (b) If a county legislative body allocates the revenue as described in Subsection (7)(a)(i), the county legislative body shall allocate not less than 25% of the revenue under Subsection (5)(a)(ii) or (5)(b)(ii) to:
- (i) a public transit district for a city or town within the county that is annexed into a single public transit district; or
- (ii) an eligible political subdivision within the county.
- (c) Notwithstanding Section 59-12-2208, the opinion question described in Section 59-12-2208 shall state the allocations the county legislative body makes in accordance with this Subsection (7).
- (d) The commission shall make the distributions required by Subsection (5)(a)(ii) or (5)(b)(ii) as follows:
- (i) the percentage specified by a county legislative body shall be distributed in accordance with a resolution adopted by a county legislative body under Subsection (7)(a) to an eligible political subdivision or a public transit district within the county; and
- (ii) except as provided in Subsection (7)(a)(ii), if a county legislative body allocates less than 100% of the revenue under Subsection (5)(a)(ii) or (5)(b)(ii) to a public transit district or an eligible political subdivision, the remainder of the revenue under Subsection (5)(a)(ii) or (5)(b)(ii) not allocated by a county legislative body through a resolution under Subsection (7)(a) shall be distributed as follows:
- (A) 50% of the revenue as provided in Subsection (6); and
- (B) 50% of the revenue to the county legislative body.
- (e) If a county legislative body seeks to change an allocation specified in a resolution

- 2646 under Subsection (7)(a), the county legislative body may change the allocation by:
- 2647 (i) adopting a resolution in accordance with Subsection (7)(a) specifying the
- 2648 percentage of revenue under Subsection (5)(a)(ii) or (5)(b)(ii) that will be
- 2649 allocated to a public transit district or an eligible political subdivision;
- 2650 (ii) obtaining approval to change the allocation of the sales and use tax by a majority
- 2651 of all the members of the county legislative body; and
- 2652 (iii) subject to Subsection (7)(f):
- 2653 (A) in accordance with Section 59-12-2208, submitting an opinion question to the
- 2654 county's registered voters voting on changing the allocation so that each
- 2655 registered voter has the opportunity to express the registered voter's opinion on
- 2656 whether the allocation should be changed; and
- 2657 (B) in accordance with Section 59-12-2208, obtaining approval to change the
- 2658 allocation from a majority of the county's registered voters voting on changing
- 2659 the allocation.
- 2660 (f) Notwithstanding Section 59-12-2208, the opinion question required by Subsection
- 2661 (7)(e)(iii)(A) shall state the allocations specified in the resolution adopted in
- 2662 accordance with Subsection (7)(e) and approved by the county legislative body in
- 2663 accordance with Subsection (7)(e)(ii).
- 2664 (g)(i) If a county makes an allocation by adopting a resolution under Subsection
- 2665 (7)(a) or changes an allocation by adopting a resolution under Subsection (7)(e),
- 2666 the allocation shall take effect on the first distribution the commission makes
- 2667 under this section after a 90-day period that begins on the date the commission
- 2668 receives written notice meeting the requirements of Subsection (7)(g)(ii) from the
- 2669 county.
- 2670 (ii) The notice described in Subsection (7)(g)(i) shall state:
- 2671 (A) that the county will make or change the percentage of an allocation under
- 2672 Subsection (7)(a) or (e); and
- 2673 (B) the percentage of revenue under Subsection (5)(a)(ii) or (5)(b)(ii) that will be
- 2674 allocated to a public transit district or an eligible political subdivision.
- 2675 (8)(a) If a public transit district is organized after the date a county legislative body first
- 2676 imposes a tax under this section, a change in a distribution required by this section
- 2677 may not take effect until the first distribution the commission makes under this
- 2678 section after a 90-day period that begins on the date the commission receives written
- 2679 notice from the public transit district of the organization of the public transit district.

(b) If an eligible political subdivision intends to provide public transit service within a county after the date a county legislative body first imposes a tax under this section, a change in a distribution required by this section may not take effect until the first distribution the commission makes under this section after a 90-day period that begins on the date the commission receives written notice from the eligible political subdivision stating that the eligible political subdivision intends to provide public transit service within the county.

(9)(a)(i) Notwithstanding Subsections (3) through (8), for a county that has not imposed a sales and use tax under this section before May 8, 2018, and if the county imposes a sales and use tax under this section before June 30, 2019, the commission shall distribute all of the sales and use tax revenue collected by the county before June 30, 2019, to the county for the purposes described in Subsection (9)(a)(ii).

(ii) For any revenue collected by a county pursuant to Subsection (9)(a)(i) before June 30, 2019, the county may expend that revenue for:

(A) reducing transportation related debt;

(B) a regionally significant transportation facility; or

(C) a public transit project of regional significance.

(b) For a county that has not imposed a sales and use tax under this section before May 8, 2018, and if the county imposes a sales and use tax under this section before June 30, 2019, the commission shall distribute the sales and use tax revenue collected by the county on or after July 1, 2019, as described in Subsections (3) through (8).

(c) For a county that has not imposed a sales and use tax under this section before June 30, 2019, if the entire boundary of that county is annexed into a large public transit district, and if the county imposes a sales and use tax under this section on or after July 1, 2019, the commission shall distribute the sales and use tax revenue collected by the county as described in Subsections (3) through (8).

(10) A county, city, or town may expend revenue collected from a tax under this section, except for revenue the commission distributes in accordance with Subsection (3)(a), (4)(a)(i), (4)(b)(i), or (7)(d)(i), for a purpose described in Section 59-12-2212.2.

(11)(a) A public transit district or an eligible political subdivision may expend revenue the commission distributes in accordance with Subsection (3)(a), (4)(a)(i), (4)(b)(i), or (7)(d)(i) for capital expenses and service delivery expenses of the public transit district or eligible political subdivision.

- 2714 (b) As provided in Section 59-12-2212.2, for the .10% designated for public transit
2715 described in Subsection (3)(a) that is not contractually obligated for debt service,
2716 beginning on July 1, 2025, a public transit district shall make available to the
2717 Department of Transportation an amount equal to 10% of the .10% to be used for
2718 public transit innovation grants as provided in Title 72, Chapter 2, Part 3, Public
2719 Transit Innovation Grants.
- 2720 (12) Notwithstanding Section 59-12-2208, a county, city, or town legislative body may, but
2721 is not required to, submit an opinion question to the county's, city's, or town's registered
2722 voters in accordance with Section 59-12-2208 to impose a sales and use tax under this
2723 section.
- 2724 (13)(a)(i) Notwithstanding any other provision in this section, if the entire boundary
2725 of a county is annexed into a large public transit district, if the county legislative
2726 body wishes to impose a sales and use tax under this section, the county
2727 legislative body shall pass the ordinance to impose a sales and use tax under this
2728 section on or before June 30, 2022.
- 2729 (ii) If the entire boundary of a county is annexed into a large public transit district,
2730 the county legislative body may not pass an ordinance to impose a sales and use
2731 tax under this section on or after July 1, 2022.
- 2732 (b) Notwithstanding the deadline described in Subsection (13)(a), any sales and use tax
2733 imposed under this section by passage of a county ordinance on or before June 30,
2734 2022, may remain in effect.
- 2735 (14)(a) Beginning on July 1, 2020, and subject to Subsection (15), if a county has not
2736 imposed a sales and use tax under this section, subject to the provisions of this part,
2737 the legislative body of a city or town described in Subsection (14)(b) may impose a
2738 .25% sales and use tax on the transactions described in Subsection 59-12-103(1)
2739 within the city or town.
- 2740 (b) The following cities or towns may impose a sales and use tax described in
2741 Subsection (14)(a):
- 2742 (i) a city or town that has been annexed into a public transit district; or
2743 (ii) an eligible political subdivision.
- 2744 (c) If a city or town imposes a sales and use tax as provided in this section, the
2745 commission shall distribute the sales and use tax revenue collected by the city or
2746 town as follows:
- 2747 (i) .125% to the city or town that imposed the sales and use tax, to be distributed as

provided in Subsection (6); and

(ii) .125%, as applicable, to:

(A) the public transit district in which the city or town is annexed; or

(B) the eligible political subdivision for public transit services.

(d) If a city or town imposes a sales and use tax under this section and the county subsequently imposes a sales and use tax under this section, the commission shall distribute the sales and use tax revenue collected within the city or town as described in Subsection (14)(c).

(15)(a)(i) Notwithstanding any other provision in this section, if a city or town legislative body wishes to impose a sales and use tax under this section, the city or town legislative body shall pass the ordinance to impose a sales and use tax under this section on or before June 30, 2022.

(ii) A city or town legislative body may not pass an ordinance to impose a sales and use tax under this section on or after July 1, 2022.

(b) Notwithstanding the deadline described in Subsection (15)(a), any sales and use tax imposed under this section by passage of an ordinance by a city or town legislative body on or before June 30, 2022, may remain in effect.

Section 19. Section **59-12-2220** is amended to read:

59-12-2220 (Effective 07/01/25). County option sales and use tax to fund highways or a system for public transit -- Base -- Rate.

(1) Subject to the other provisions of this part and subject to the requirements of this section, the following counties may impose a sales and use tax under this section:

(a) a county legislative body may impose the sales and use tax on the transactions described in Subsection 59-12-103(1) located within the county, including the cities and towns within the county if:

(i) the entire boundary of a county is annexed into a large public transit district; and

(ii) the maximum amount of sales and use tax authorizations allowed pursuant to Section 59-12-2203 and authorized under the following sections has been imposed:

(A) Section 59-12-2213;

(B) Section 59-12-2214;

(C) Section 59-12-2215;

(D) Section 59-12-2216;

(E) Section 59-12-2217;

(F) Section 59-12-2218; and

(G) Section 59-12-2219;

(b) if the county is not annexed into a large public transit district, the county legislative body may impose the sales and use tax on the transactions described in Subsection 59-12-103(1) located within the county, including the cities and towns within the county if:

(i) the county is an eligible political subdivision; or

(ii) a city or town within the boundary of the county is an eligible political subdivision; or

(c) a county legislative body of a county not described in Subsection (1)(a) or (1)(b) may impose the sales and use tax on the transactions described in Subsection 59-12-103 (1) located within the county, including the cities and towns within the county.

(2) For purposes of Subsection (1) and subject to the other provisions of this section, a county legislative body that imposes a sales and use tax under this section may impose the tax at a rate of .2%.

(3)(a) The commission shall distribute sales and use tax revenue collected under this section as determined by a county legislative body as described in Subsection (3)(b).

(b) If a county legislative body imposes a sales and use tax as described in this section, the county legislative body may elect to impose a sales and use tax revenue distribution as described in Subsection (4), (5), (6), or (7), depending on the class of county, and presence and type of a public transit provider in the county.

(4) If a county legislative body imposes a sales and use tax as described in this section, and the entire boundary of the county is annexed into a large public transit district, and the county is a county of the first class, the commission shall distribute the sales and use tax revenue as follows:

(a) .10% to a public transit district as described in Subsection (11);

(b) .05% to the cities and towns as provided in Subsection (8); and

(c) .05% to the county legislative body.

(5) If a county legislative body imposes a sales and use tax as described in this section and the entire boundary of the county is annexed into a large public transit district, and the county is a county not described in Subsection (4), the commission shall distribute the sales and use tax revenue as follows:

(a) .10% to a public transit district as described in Subsection (11);

(b) .05% to the cities and towns as provided in Subsection (8); and

(c) .05% to the county legislative body.

- (6)(a) Except as provided in Subsection (12)(c), if the entire boundary of a county that imposes a sales and use tax as described in this section is not annexed into a single public transit district, but a city or town within the county is annexed into a single public transit district, or if the city or town is an eligible political subdivision, the commission shall distribute the sales and use tax revenue collected within the county as provided in Subsection (6)(b) or (c).
- (b) For a city, town, or portion of the county described in Subsection (6)(a) that is annexed into the single public transit district, or an eligible political subdivision, the commission shall distribute the sales and use tax revenue collected within the portion of the county that is within a public transit district or eligible political subdivision as follows:
- (i) .05% to a public transit provider as described in Subsection (11);
 - (ii) .075% to the cities and towns as provided in Subsection (8); and
 - (iii) .075% to the county legislative body.
- (c) Except as provided in Subsection (12)(c), for a city, town, or portion of the county described in Subsection (6)(a) that is not annexed into a single public transit district or eligible political subdivision in the county, the commission shall distribute the sales and use tax revenue collected within that portion of the county as follows:
- (i) .08% to the cities and towns as provided in Subsection (8); and
 - (ii) .12% to the county legislative body.
- (7) For a county without a public transit service that imposes a sales and use tax as described in this section, the commission shall distribute the sales and use tax revenue collected within the county as follows:
- (a) .08% to the cities and towns as provided in Subsection (8); and
 - (b) .12% to the county legislative body.
- (8)(a) Subject to Subsections (8)(b) and (c), the commission shall make the distributions required by Subsections (4)(b), (5)(b), (6)(b)(ii), (6)(c)(i), and (7)(a) as follows:
- (i) 50% of the total revenue collected under Subsections (4)(b), (5)(b), (6)(b)(ii), (6)(c)(i), and (7)(a) within the counties that impose a tax under Subsections (4) through (7) shall be distributed to the unincorporated areas, cities, and towns within those counties on the basis of the percentage that the population of each unincorporated area, city, or town bears to the total population of all of the counties that impose a tax under this section; and
 - (ii) 50% of the total revenue collected under Subsections (4)(b), (5)(b), (6)(b)(ii),

(6)(c)(i), and (7)(a) within the counties that impose a tax under Subsections (4) through (7) shall be distributed to the unincorporated areas, cities, and towns within those counties on the basis of the location of the transaction as determined under Sections 59-12-211 through 59-12-215.

(b)(i) Population for purposes of this Subsection (8) shall be ~~[determined on the basis of the most recent official census or census estimate of the United States Census Bureau.]~~ based on, to the extent not otherwise required by federal law:

(A) the most recent estimate from the Utah Population Committee created in Section 63C-20-103; or

(B) if the Utah Population Committee estimate is not available for each municipality and unincorporated area, the adjusted sub-county population estimate provided by the Utah Population Committee in accordance with Section 63C-20-104.

(ii) If a needed population estimate is not available from the United States Census Bureau, population figures shall be derived from an estimate from the Utah Population Estimates Committee created by executive order of the governor.

(c)(i) Beginning on January 1, 2024, if the Housing and Community Development Division within the Department of Workforce Services determines that a city or town is ineligible for funds in accordance with Subsection 10-9a-408(7), beginning the first day of the calendar quarter after receiving 90 days' notice, the commission shall distribute the distribution that city or town would have received under Subsection (8)(a) to cities or towns to which Subsection 10-9a-408(7) does not apply.

(ii) Beginning on January 1, 2024, if the Housing and Community Development Division within the Department of Workforce Services determines that a county is ineligible for funds in accordance with Subsection 17-27a-408(7), beginning the first day of the calendar quarter after receiving 90 days' notice, the commission shall distribute the distribution that county would have received under Subsection (8)(a) to counties to which Subsection 17-27a-408(7) does not apply.

(9) If a public transit service is organized after the date a county legislative body first imposes a tax under this section, a change in a distribution required by this section may not take effect until the first distribution the commission makes under this section after a 90-day period that begins on the date the commission receives written notice from the public transit provider that the public transit service has been organized.

- (10)(a) Except as provided in Subsection (10)(b), a county, city, or town that received distributions described in Subsections (4)(b), (4)(c), (5)(b), (5)(c), (6)(b)(ii), (6)(b)(iii), (6)(c), and (7) may only expend those funds for a purpose described in Section 59-12-2212.2.
- (b) If a county described in Subsection (1)(a) that is a county of the first class imposes the sales and use tax authorized in this section, the county may also use funds distributed in accordance with Subsection (4)(c) for public safety purposes.
- (11)(a) Subject to Subsections (11)(b), (c), and (d), revenue designated for public transit as described in this section may be used for capital expenses and service delivery expenses of:
- (i) a public transit district;
 - (ii) an eligible political subdivision; or
 - (iii) another entity providing a service for public transit or a transit facility within the relevant county, as those terms are defined in Section 17B-2a-802.
- (b)(i)(A) If a county of the first class imposes a sales and use tax described in this section, for a three-year period following the date on which the county imposes the sales and use tax under this section, revenue designated for public transit within a county of the first class as described in Subsection (4)(a) shall be transferred to the County of the First Class Highway Projects Fund created in Section 72-2-121.
- (B) Revenue deposited into the County of the First Class Highway Projects Fund created in Section 72-2-121 as described in Subsection (11)(b)(i)(A) may be used for public transit innovation grants as provided in Title 72, Chapter 2, Part [3] 4, Public Transit Innovation Grants.
- (ii) If a county of the first class imposes a sales and use tax described in this section, beginning on the day three years after the date on which the county imposed the tax as described in Subsection (11)(b)(i), for revenue designated for public transit as described in Subsection (4)(a):
- (A) 50% of the revenue from a sales and use tax imposed under this section in a county of the first class shall be transferred to the County of the First Class Highway Projects Fund created in Section 72-2-121; and
 - (B) 50% of the revenue from a sales and use tax imposed under this section in a county of the first class shall be transferred to the Transit Transportation Investment Fund created in Subsection 72-2-124(9).

- 2918 (c)(i) If a county that is not a county of the first class for which the entire boundary of
2919 the county is annexed into a large public transit district imposes a sales and use
2920 tax described in this section, for a three-year period following the date on which
2921 the county imposes the sales and use tax under this section, revenue designated for
2922 public transit as described in Subsection (5)(a) shall be transferred to the relevant
2923 county legislative body to be used for a purpose described in Subsection (11)(a).
- 2924 (ii) If a county that is not a county of the first class for which the entire boundary of
2925 the county is annexed into a large public transit district imposes a sales and use
2926 tax described in this section, beginning on the day three years after the date on
2927 which the county imposed the tax as described in Subsection (11)(c)(i), for the
2928 revenue that is designated for public transit in Subsection (5)(a):
- 2929 (A) 50% shall be transferred to the Transit Transportation Investment Fund
2930 created in Subsection 72-2-124(9); and
- 2931 (B) 50% shall be transferred to the relevant county legislative body to be used for
2932 a purpose described in Subsection (11)(a).
- 2933 (d) Except as provided in Subsection (12)(c), for a county that imposes a sales and use
2934 tax under this section, for revenue designated for public transit as described in
2935 Subsection (6)(b)(i), the revenue shall be transferred to the relevant county legislative
2936 body to be used for a purpose described in Subsection (11)(a).
- 2937 (12)(a) Notwithstanding Section 59-12-2208, a county legislative body may, but is not
2938 required to, submit an opinion question to the county's registered voters in
2939 accordance with Section 59-12-2208 to impose a sales and use tax under this section.
- 2940 (b) If a county passes an ordinance to impose a sales and use tax as described in this
2941 section, the sales and use tax shall take effect on the first day of the calendar quarter
2942 after a 90-day period that begins on the date the commission receives written notice
2943 from the county of the passage of the ordinance.
- 2944 (c) A county that imposed the local option sales and use tax described in this section
2945 before January 1, 2023, may maintain that county's distribution allocation in place as
2946 of January 1, 2023.
- 2947 (13)(a) Revenue collected from a sales and use tax under this section may not be used to
2948 supplant existing General Fund appropriations that a county, city, or town budgeted
2949 for transportation or public transit as of the date the tax becomes effective for a
2950 county, city, or town.
- 2951 (b) The limitation under Subsection (13)(a) does not apply to a designated transportation

or public transit capital or reserve account a county, city, or town established before the date the tax becomes effective.

Section 20. Section **63C-20-102** is amended to read:

63C-20-102 (Effective 05/07/25). Definitions.

As used in this chapter[, "committee"] :

(1) "Adjusted sub-county population estimate" means:

(a) a municipality's or an unincorporated area's population estimate from the United States Bureau of the Census; multiplied by

(b) the corresponding Utah Population Committee county raking factor.

(2) "Committee" means the Utah Population Committee created by this chapter.

(3) "Utah Population Committee county raking factor" means:

(a) a county's population estimate from the Committee; divided by

(b) the county's population estimate from the United States Bureau of the Census.

Section 21. Section **63C-20-104** is amended to read:

63C-20-104 (Effective 05/07/25). Committee duties.

The committee shall:

(1) prepare annual population estimates for the total population of the state and each county in the state;

(2) review and comment on the methodologies and population estimates for all geographic levels for the state that the United States Bureau of the Census produces;

(3) prepare place estimates for new political subdivision annexations and incorporations in the state;

(4) prepare additional demographic estimates for the state that may include estimates related to race, ethnicity, age, sex, religious affiliation, or economic status; [and]

(5) publish the estimates described in Subsections (1), (3), and (4) on the committee's website; and

(6) no later than 90 days after the day on which the United States Bureau of the Census releases annual population estimates, provide to the State Tax Commission and Department of Transportation the adjusted sub-county population estimate for each municipality and unincorporated area within the state.

Section 22. Section **63C-20-105** is amended to read:

63C-20-105 (Effective 05/07/25). State data and use of committee estimates -- Compliance.

(1) Except as provided in Subsection (2), and unless otherwise provided in statute or rule, if

an executive branch entity, legislative branch entity, or independent entity is required to perform an action or make a determination based on a population estimate, the entity shall use a population estimate that the committee produces, if available.

(2)(a) The Governor's Office of Planning and Budget may make rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to use a population estimate other than a population estimate that the committee produces.

(b) For the purpose of creating a revenue estimate, the Governor's Office of Planning and Budget and the Office of the Legislative Fiscal Analyst are not required to use a population estimate that the committee produces.

(c) For redistricting purposes, a legislative branch entity shall give priority to a population estimate that is produced by the United States Bureau of the Census.

(3) A newly incorporated political subdivision shall provide the committee with a list of residential building permits issued within the boundaries of the political subdivision since the last decennial census.

(4)(a) Subject to any confidentiality restrictions imposed under federal law, the committee may request information from a governmental entity, as that term is defined in Section 63G-2-103, that is necessary to the performance of the committee's duties under this chapter.

(b) Notwithstanding Title 63G, Chapter 2, Government Records Access and Management Act, a governmental entity shall comply with a request under Subsection (4)(a) if the governmental entity has or can reasonably obtain the information that the committee requests.

(c) Before a governmental entity provides information requested under this Subsection (4), the governmental entity and the committee may enter into an agreement that addresses:

(i) the timing and format of the requested information;

(ii) the sharing of a record otherwise classified as private, controlled, or protected under Title 63G, Chapter 2, Government Records Access and Management Act; or

(iii) any other restriction or limitation related to the requested information.

Section 23. Section **67-1a-2** is amended to read:

67-1a-2 (Effective 05/07/25). Duties enumerated.

(1) The lieutenant governor shall:

(a) perform duties delegated by the governor, including assignments to serve in any of the following capacities:

- 3020 (i) as the head of any one department, if so qualified, with the advice and consent of
3021 the Senate, and, upon appointment at the pleasure of the governor and without
3022 additional compensation;
- 3023 (ii) as the chairperson of any cabinet group organized by the governor or authorized
3024 by law for the purpose of advising the governor or coordinating intergovernmental
3025 or interdepartmental policies or programs;
- 3026 (iii) as liaison between the governor and the state Legislature to coordinate and
3027 facilitate the governor's programs and budget requests;
- 3028 (iv) as liaison between the governor and other officials of local, state, federal, and
3029 international governments or any other political entities to coordinate, facilitate,
3030 and protect the interests of the state;
- 3031 (v) as personal advisor to the governor, including advice on policies, programs,
3032 administrative and personnel matters, and fiscal or budgetary matters; and
- 3033 (vi) as chairperson or member of any temporary or permanent boards, councils,
3034 commissions, committees, task forces, or other group appointed by the governor;
- 3035 (b) serve on all boards and commissions in lieu of the governor, whenever so designated
3036 by the governor;
- 3037 (c) serve as the chief election officer of the state as required by Subsection (2);
- 3038 (d) keep custody of the Great Seal of the State of Utah;
- 3039 (e) keep a register of, and attest, the official acts of the governor;
- 3040 (f) affix the Great Seal, with an attestation, to all official documents and instruments to
3041 which the official signature of the governor is required; and
- 3042 (g) furnish a certified copy of all or any part of any law, record, or other instrument
3043 filed, deposited, or recorded in the office of the lieutenant governor to any person
3044 who requests it and pays the fee.
- 3045 (2)(a) As the chief election officer, the lieutenant governor shall:
- 3046 (i) exercise oversight, and general supervisory authority, over all elections;
- 3047 (ii) exercise direct authority over the conduct of elections for federal, state, and
3048 multicounty officers and statewide or multicounty ballot propositions and any
3049 recounts involving those races;
- 3050 (iii) establish uniformity in the election ballot;
- 3051 (iv)(A) prepare election information for the public as required by law and as
3052 determined appropriate by the lieutenant governor; and
- 3053 (B) make the information described in Subsection (2)(a)(iv)(A) available to the

- 3054 public and to news media, on the Internet, and in other forms as required by
3055 law and as determined appropriate by the lieutenant governor;
- 3056 (v) receive and answer election questions and maintain an election file on opinions
3057 received from the attorney general;
- 3058 (vi) maintain a current list of registered political parties as defined in Section
3059 20A-8-101;
- 3060 (vii) maintain election returns and statistics;
- 3061 (viii) certify to the governor the names of individuals nominated to run for, or elected
3062 to, office;
- 3063 (ix) ensure that all voting equipment purchased by the state complies with the
3064 requirements of Sections 20A-5-302, 20A-5-802, and 20A-5-803;
- 3065 (x) during a declared emergency, to the extent that the lieutenant governor determines
3066 it warranted, designate, as provided in Section 20A-1-308, a different method,
3067 time, or location relating to:
- 3068 (A) voting on election day;
- 3069 (B) early voting;
- 3070 (C) the transmittal or voting of an absentee ballot or military-overseas ballot;
- 3071 (D) the counting of an absentee ballot or military-overseas ballot; or
- 3072 (E) the canvassing of election returns; and
- 3073 (xi) exercise all other election authority, and perform other election duties, as
3074 provided in Title 20A, Election Code.
- 3075 (b) As chief election officer, the lieutenant governor:
- 3076 (i) shall oversee all elections, and functions relating to elections, in the state;
- 3077 (ii) shall, in accordance with Section 20A-1-105, take action to enforce compliance
3078 by an election officer with legal requirements relating to elections; and
- 3079 (iii) may not assume the responsibilities assigned to the county clerks, city recorders,
3080 town clerks, or other local election officials by Title 20A, Election Code.
- 3081 (3)(a) The lieutenant governor shall:
- 3082 (i) determine a new municipality's classification under Section 10-2-301 upon the
3083 city's incorporation under Title 10, Chapter 2a, Part 2, Incorporation of a
3084 Municipality, based on the municipality's population using the population estimate
3085 from the Utah Population Committee; and
- 3086 (ii)(A) prepare a certificate indicating the class in which the new municipality
3087 belongs based on the municipality's population; and

(B) within 10 days after preparing the certificate, deliver a copy of the certificate to the municipality's legislative body.

(b) The lieutenant governor shall:

(i) determine the classification under Section 10-2-301 of a consolidated municipality upon the consolidation of multiple municipalities under Title 10, Chapter 2, Part 6, Consolidation of Municipalities, using population information for each municipality from:

(A) the estimate of the Utah Population Committee created in Section 63C-20-103;
or

~~(B) [each official] if the Utah Population Committee estimate is not available, the census or census estimate of the United States Bureau of the Census; [or] and [(B) the population estimate from the Utah Population Committee, if the population of a municipality is not available from the United States Bureau of the Census; and]~~

(ii)(A) prepare a certificate indicating the class in which the consolidated municipality belongs based on the municipality's population; and

(B) within 10 days after preparing the certificate, deliver a copy of the certificate to the consolidated municipality's legislative body.

(c) The lieutenant governor shall monitor the population of each municipality using population information from:

(i) the estimate of the Utah Population Committee created in Section 63C-20-103; or

(ii) [each official] if the Utah Population Committee estimate is not available, the census or census estimate of the United States Bureau of the Census[; or] .

~~[(ii) the population estimate from the Utah Population Committee, if the population of a municipality is not available from the United States Bureau of the Census.]~~

(d) If the applicable population figure under Subsection (3)(b) or (c) indicates that a municipality's population has increased beyond the population for its current class, the lieutenant governor shall:

(i) prepare a certificate indicating the class in which the municipality belongs based on the increased population figure; and

(ii) within 10 days after preparing the certificate, deliver a copy of the certificate to the legislative body of the municipality whose class has changed.

(e)(i) If the applicable population figure under Subsection (3)(b) or (c) indicates that a municipality's population has decreased below the population for its current

class, the lieutenant governor shall send written notification of that fact to the municipality's legislative body.

(ii) Upon receipt of a petition under Subsection 10-2-302(2) from a municipality whose population has decreased below the population for its current class, the lieutenant governor shall:

(A) prepare a certificate indicating the class in which the municipality belongs based on the decreased population figure; and

(B) within 10 days after preparing the certificate, deliver a copy of the certificate to the legislative body of the municipality whose class has changed.

Section 24. Section **72-2-108** is amended to read:

72-2-108 (Effective 07/01/25). Apportionment of funds available for use on class B and class C roads -- Bonds.

(1) For purposes of this section:

(a) "Eligible county" means a county of the fifth class, as described in Section 17-50-501, that received a distribution for fiscal year 2015 that was reapportioned to include money in addition to the amount calculated under Subsection (2), and the portion of the distribution derived from the calculation under Subsection (2) was less than 60% of the total distribution.

(b) "Graveled road" means a road:

(i) that is:

(A) graded; and

(B) drained by transverse drainage systems to prevent serious impairment of the road by surface water;

(ii) that has an improved surface; and

(iii) that has a wearing surface made of:

(A) gravel;

(B) broken stone;

(C) slag;

(D) iron ore;

(E) shale; or

(F) other material that is:

(I) similar to a material described in Subsection (1)(b)(iii)(A) through (E); and

(II) coarser than sand.

(c) "Paved road" includes:

- 3156 (i) a graveled road with a chip seal surface; and
3157 (ii) a circulator alley.
- 3158 (d) "Road mile" means a one-mile length of road, regardless of:
3159 (i) the width of the road; or
3160 (ii) the number of lanes into which the road is divided.
- 3161 (e) "Weighted mileage" means the sum of the following:
3162 (i) paved road miles multiplied by five; and
3163 (ii) all other road type road miles multiplied by two.
- 3164 (2)(a) Subject to the provisions of Subsections (2)(b) and (3) through (7), funds
3165 appropriated for class B and class C roads shall be apportioned among counties and
3166 municipalities in the following manner:
- 3167 ~~[(a)]~~ (i) 50% in the ratio that the class B roads weighted mileage within each county
3168 and class C roads weighted mileage within each municipality bear to the total
3169 class B and class C roads weighted mileage within the state; and
- 3170 ~~[(b)]~~ (ii) 50% in the ratio that the population of a county or municipality bears to the
3171 total population of the state~~[-as of the last official federal census or the United~~
3172 ~~States Bureau of Census estimate, whichever is most recent, except that if~~
3173 ~~population estimates are not available from the United States Bureau of Census,~~
3174 ~~population figures shall be derived from the estimate from the Utah Population~~
3175 ~~Committee].~~
- 3176 (b) To the extent not otherwise required by federal law, population shall be based on:
3177 (i) the most recent estimate from the Utah Population Committee created in Section
3178 63C-20-103; or
3179 (ii) if the Utah Population Committee estimate is not available for each municipality
3180 and unincorporated area, the adjusted sub-county population estimate provided by
3181 the Utah Population Committee in accordance with Section 63C-20-104.
- 3182 (3) For purposes of Subsection (2)(b), "the population of a county" means:
3183 (a) the population of a county outside the corporate limits of municipalities in that
3184 county, if the population of the county outside the corporate limits of municipalities
3185 in that county is not less than 14% of the total population of that county, including
3186 municipalities; and
3187 (b) if the population of a county outside the corporate limits of municipalities in the
3188 county is less than 14% of the total population:
3189 (i) the aggregate percentage of the population apportioned to municipalities in that

- 3190 county shall be reduced by an amount equal to the difference between:
3191 (A) 14%; and
3192 (B) the actual percentage of population outside the corporate limits of
3193 municipalities in that county; and
3194 (ii) the population apportioned to the county shall be 14% of the total population of
3195 that county, including incorporated municipalities.
- 3196 (4) For an eligible county, the department shall reapportion the funds under Subsection (2)
3197 to ensure that the county or municipality receives, for a fiscal year beginning on or after
3198 July 1, 2018, an amount equal to the greater of:
3199 (a) the amount apportioned to the county or municipality for class B and class C roads in
3200 the current fiscal year under Subsection (2); or
3201 (b)(i) the amount apportioned to the county or municipality for class B and class C
3202 roads through the apportionment formula under Subsection (2) or this Subsection
3203 (4) in the prior fiscal year; plus
3204 (ii) the amount calculated as described in Subsection (6).
- 3205 (5)(a) The department shall decrease proportionately as provided in Subsection (5)(b)
3206 the apportionments to counties and municipalities for which the reapportionment
3207 under Subsection (4) does not apply.
3208 (b) The aggregate amount of the funds that the department shall decrease proportionately
3209 from the apportionments under Subsection (5)(a) is an amount equal to the aggregate
3210 amount reapportioned to counties and municipalities under Subsection (4).
- 3211 (6)(a) In addition to the apportionment adjustments made under Subsection (4), a county
3212 or municipality that qualifies for reapportioned money under Subsection (4) shall
3213 receive an amount equal to the amount apportioned to the eligible county or
3214 municipality under Subsection (4) for class B and class C roads in the prior fiscal
3215 year multiplied by the percentage increase or decrease in the total funds available for
3216 class B and class C roads between the prior fiscal year and the fiscal year that
3217 immediately preceded the prior fiscal year.
3218 (b) The adjustment under Subsection (6)(a) shall be made in the same way as provided
3219 in Subsections (5)(a) and (b).
- 3220 (7)(a) If a county or municipality does not qualify for a reapportionment under
3221 Subsection (4) in the current fiscal year but previously qualified for a
3222 reapportionment under Subsection (4) on or after July 1, 2017, the county or
3223 municipality shall receive an amount equal to the greater of:

- 3224 (i) the amount apportioned to the county or municipality for class B and class C roads
 3225 in the current fiscal year under Subsection (2); or
 3226 (ii) the amount apportioned to the county or municipality for class B and class C
 3227 roads in the prior fiscal year.
- 3228 (b) The adjustment under Subsection (7)(a) shall be made in the same way as provided
 3229 in Subsections (5)(a) and (b).
- 3230 (8) The governing body of any municipality or county may issue bonds redeemable up to a
 3231 period of 10 years under Title 11, Chapter 14, Local Government Bonding Act, to pay
 3232 the costs of constructing, repairing, and maintaining class B or class C roads and may
 3233 pledge class B or class C road funds received pursuant to this section to pay principal,
 3234 interest, premiums, and reserves for the bonds.
- 3235 Section 25. Section **72-2-133** is amended to read:
- 3236 **72-2-133 (Effective 07/01/25). Rural Transportation Infrastructure Fund --**
 3237 **Creation -- Uses.**
- 3238 (1) As used in this section:
- 3239 (a) "Graveled road" means the same as that term is defined in Section 72-2-108.
 3240 (b) "Paved road" means the same as that term is defined in Section 72-2-108.
 3241 (c) "Qualifying county" means a county that:
 3242 (i) is a county of the third through sixth class;
 3243 (ii) has imposed a local option sales and use tax pursuant to:
 3244 (A) Section 59-12-2217;
 3245 (B) Section 59-12-2218; or
 3246 (C) Section 59-12-2219; and
 3247 (iii) has not imposed a local option sales and use tax pursuant to Section 59-12-2220
 3248 on or before January 1, 2023.
- 3249 (d) "Qualifying municipality" means a municipality located within a qualifying county.
 3250 (e) "Qualifying recipient" means qualifying county or a qualifying municipality.
 3251 (f) "Road mile" means the same as that term is defined in Section 72-2-108.
 3252 (g) "Weighted mileage" means the same as that term is defined in Section 72-2-108.
- 3253 (2) There is created in the Transportation Fund an expendable special revenue fund called
 3254 the Rural Transportation Infrastructure Fund.
- 3255 (3) The Rural Transportation Infrastructure Fund shall be funded by:
 3256 (a) deposits into the fund as described in [~~Subsection 41-1a-1201(10)~~] Subsection
 3257 41-1a-1201(9);

- 3258 (b) appropriations by the Legislature; and
3259 (c) other deposits into the fund.
- 3260 (4) The department shall administer the fund.
- 3261 (5)(a) Beginning on January 1, 2024, and subject to Subsection (5)(b), the department
3262 shall annually distribute revenue in the fund among qualifying recipients in the
3263 following manner:
- 3264 ~~[(a)]~~ (i) 50% in the ratio that the class B roads weighted mileage within each county
3265 and class C roads weighted mileage within each municipality bear to the total
3266 class B and class C roads weighted mileage within the state; and
- 3267 ~~[(b)]~~ (ii) 50% in the ratio that the population of a county or municipality bears to the
3268 total population of the state.
- 3269 ~~(b) [as of the last official federal census or the United States Census Bureau estimate,~~
3270 ~~whichever is most recent, except that if population estimates are not available from~~
3271 ~~the United States Census Bureau, population figures shall be derived from the~~
3272 ~~estimate from the Utah Population Committee.] To the extent not otherwise required~~
3273 ~~by federal law, population shall be based on:~~
- 3274 ~~(i) the most recent estimate from the Utah Population Committee created in Section~~
3275 ~~63C-20-103; or~~
- 3276 ~~(ii) if the Utah Population Committee estimate is not available for each municipality~~
3277 ~~and unincorporated area, the adjusted sub-county population estimate provided by~~
3278 ~~the Utah Population Committee in accordance with Section 63C-20-104.~~
- 3279 (6) A qualifying recipient may only use funds distributed as described in this section in the
3280 same manner as class B and class C road funds distributed in accordance with Section
3281 72-2-108.
- 3282 (7)(a) Before November 1 of each year, the State Tax Commission shall notify the
3283 department and indicate which counties are qualifying counties.
- 3284 (b) After receiving the notification described in Subsection (7)(a), the department shall
3285 distribute funds for the following year to the municipalities and counties that were
3286 identified as qualifying recipients in the notification described in Subsection (7)(a).
- 3287 Section 26. Section **73-5-8.5** is amended to read:
- 3288 **73-5-8.5 (Effective 05/07/25). Per capita consumptive use.**
- 3289 (1) As used in this section:
- 3290 (a) "Community water system" means a public water system that serves residents
3291 year-round.

- 3292 (b)(i) "Metered secondary water" means secondary water metered by a secondary
3293 water supplier either at the supply side when introduced into the secondary water
3294 supplier's distribution system or metered at the meter of the end user.
- 3295 (ii) "Metered secondary water" does not include:
- 3296 (A) water lost in the secondary water supplier's system before being delivered to
3297 an end user; or
- 3298 (B) water delivered to an end user who is not a commercial, industrial,
3299 institutional, or residential user.
- 3300 (c) "Per capita consumptive use" means a valid representation of total water consumed
3301 divided by the total population for a given area.
- 3302 (d) "Publicly owned treatment works" means a facility for the treatment of pollutants
3303 owned by the state, the state's political subdivisions, or other public entity.
- 3304 (e) "Reporting district" means a water conservancy district that serves wholesale water
3305 to a retail water supplier located in whole or in part in a county of the first or second
3306 class.
- 3307 (f) "Retail water supplier" means a person that:
- 3308 (i) supplies water for human consumption and other domestic uses to an end user; and
3309 (ii) has more than 500 service connections.
- 3310 (g) "Secondary water" means the same as that term is defined in Section 73-10-34.
- 3311 (h) "Secondary water supplier" means the same as that term is defined in Section
3312 73-10-34.
- 3313 (i) "Total population" means the permanent population of a given area subject to a
3314 population adjustment described in Subsection (5).
- 3315 (j) "Total water consumed" means total water supplied to commercial, industrial,
3316 institutional, and residential users in a given area minus return flow.
- 3317 (k) "Total water supplied" means the total amount of water delivered to commercial,
3318 industrial, institutional, and residential users in a given area as metered secondary
3319 water or metered drinking water.
- 3320 (l) "Water conservancy district" means an entity formed under Title 17B, Chapter 2a,
3321 Part 10, Water Conservancy District Act.
- 3322 (2) State agencies and political subdivisions shall use per capita consumptive use for
3323 reporting municipal and industrial water use in counties of the first and second class to
3324 provide another method to:
- 3325 (a) track progress in water conservation; and

- 3326 (b) ensure efficient public water supply management.
- 3327 (3)(a) The Division of Water Resources shall designate the reporting district that shall
- 3328 calculate the per capita consumptive use for each county of the first or second class,
- 3329 except that the Division of Water Resources may only require a reporting district
- 3330 calculate the per capita consumptive use for a county in which the reporting district
- 3331 provides wholesale water to a retail water supplier.
- 3332 (b) Beginning with a calculation of per capita consumptive use for calendar year 2023, a
- 3333 reporting district shall annually provide the Division of Water Rights a calculation of
- 3334 per capita consumptive use for the one or more counties designated under Subsection
- 3335 (3)(a).
- 3336 (4) In determining per capita consumptive use, a reporting district:
- 3337 (a) shall use reliable and timely information about water used for municipal and
- 3338 industrial purposes, including water used in commercial, industrial, institutional, and
- 3339 residential settings; and
- 3340 (b) may not be required:
- 3341 (i) to use the same methodology as another reporting district; or
- 3342 (ii) to adopt or follow the definition of "water being conserved" that is adopted under
- 3343 Section 73-10-32.
- 3344 (5) In determining total population, a reporting district shall rely on, to the extent not
- 3345 otherwise required by federal law:
- 3346 (a)(i) an estimate of the Utah Population Committee created in Section 63C-20-103;
- 3347 or
- 3348 (ii) if the Utah Population Committee estimate is not available, the most recent census[;
- 3349 a] or census estimate of the United States Bureau of the Census; and
- 3350 (b) [, or an estimate of the Utah Population Committee, together with] an adjustment to
- 3351 population based on locally significant effects of a non-permanent population,
- 3352 including:
- 3353 [(a)] (i) transient but consistently recurring non-resident population associated with
- 3354 secondary residences or visitors; and
- 3355 [(b)] (ii) daytime population changes.
- 3356 (6) In determining return flow, a reporting district:
- 3357 (a) shall obtain relevant data associated with discharges from publicly owned treatment
- 3358 works; and
- 3359 (b) may include water flow returning to the natural environment from the use of drinking

- 3360 water, secondary water, or other water used for outdoor irrigation if the flow is
3361 capable of being measured or otherwise determined with a reasonable degree of
3362 certainty.
- 3363 (7) In determining total water supplied, a reporting district shall:
- 3364 (a) select the community water systems serving a population of 3,300 or more whose
3365 data the reporting district will use in preparing the report of per capita consumptive
3366 use;
- 3367 (b) only rely on data that:
- 3368 (i) is reliable; and
- 3369 (ii) the reporting district is able to obtain for both metered drinking water and
3370 metered secondary water; and
- 3371 (c) make reasonable efforts to ensure that the water use data relied upon in the reporting
3372 district's report is the same as the water use data reported by the community water
3373 systems to the Division of Water Rights under Section 73-5-8.
- 3374 (8) A reporting district shall include in the reporting district's report of per capita
3375 consumptive use an explanation of how the reporting district determines:
- 3376 (a) total water supplied;
- 3377 (b) return flow; and
- 3378 (c) total population.
- 3379 (9) A reporting district shall annually file the reporting district's per capita consumptive use
3380 report with the Division of Water Rights on or before July 1.
- 3381 (10)(a) Except as provided in Subsection (10)(b), this section may not be construed to
3382 prohibit the Division of Water Resources from:
- 3383 (i) adopting regional water conservation goals as described in Section 73-10-32; or
- 3384 (ii) calculating, publishing, or disseminating diverted water use information or per
3385 capita consumptive use from community water systems in counties of the third,
3386 fourth, fifth, or sixth class.
- 3387 (b) A state agency or a political subdivision of the state may not calculate, publish, or
3388 disseminate a:
- 3389 (i) statewide per capita consumptive use number; or
- 3390 (ii) per capita consumptive use number for a first class or second class county that is
3391 different from a number reported by a reporting district pursuant to this section.
- 3392 (c) This section may not be construed to prohibit a retail water supplier from using or
3393 publishing the retail water supplier's own water consumptive use numbers for the

3394 efficient management of the retail water supplier's system.

3395 Section 27. Section **78B-1-110** is amended to read:

3396 **78B-1-110 (Effective 05/07/25). Limitations on jury service.**

3397 (1) In any two-year period, a person may not:

3398 (a) be required to serve on more than one grand jury;

3399 (b) be required to serve as both a grand and trial juror;

3400 (c) be required to attend court as a trial juror more than one court day, except if
3401 necessary to complete service in a particular case; or

3402 (d) if summoned for jury service and the summons is complied with as directed, be
3403 selected for the prospective jury list more than once.

3404 (2)(a) Subsection (1)(d) does not apply to counties of the fourth, fifth, and sixth class
3405 and counties of the third class with populations up to 75,000.

3406 (b)[(i) ~~All population figures-~~] The population for each county used for this section
3407 shall be derived from, to the extent not otherwise required by federal law:

3408 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or

3409 (ii) if the Utah Population Committee estimate is not available, the most recent [
3410 official]-census or census estimate of the United States Bureau of the Census.

3411 [(ii) If population estimates are not available from the United States Bureau of the
3412 Census, population figures shall be derived from the estimate of the Utah
3413 Population Committee.]

3414 Section 28. **Effective Date.**

3415 (1) Except as provided in Subsection (2), this bill takes effect May 7, 2025.

3416 (2) The actions affecting the following sections take effect on July 1, 2025:

3417 (a) Section 72-2-133 (Effective 07/01/25);

3418 (b) Section 72-2-108 (Effective 07/01/25);

3419 (c) Section 59-12-1102 (Effective 07/01/25);

3420 (d) Section 59-12-2219 (Effective 07/01/25);

3421 (e) Section 59-12-2220 (Effective 07/01/25);

3422 (f) Section 59-12-603 (Effective 07/01/25);

3423 (g) Section 59-12-402 (Effective 07/01/25);

3424 (h) Section 59-12-401 (Effective 07/01/25);

3425 (i) Section 59-12-405 (Effective 07/01/25); and

3426 (j) Section 59-12-205 (Effective 07/01/25).