

STATE TRANSIENT ROOM TAX MODIFICATIONS

2022 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Carl R. Albrecht

Senate Sponsor: Don L. Ipson

LONG TITLE

General Description:

This bill modifies provisions related to the state transient room tax.

Highlighted Provisions:

This bill:

- ▶ eliminates the scheduled repeal of the State Transient Room Tax Act;
- ▶ relating to the use of state transient room tax revenue:
 - eliminates the scheduled repeal of the Hospitality and Tourism Management Education Account;
 - eliminates the scheduled repeal of the Hospitality and Tourism Management Career and Technical Education Pilot Program;
 - eliminates the scheduled repeal of the Outdoor Recreational Infrastructure Grant Program; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

53E-1-203, as last amended by Laws of Utah 2021, Chapters 129 and 251

63I-1-253, as last amended by Laws of Utah 2021, Chapters 14, 64, 106, 233, and 307

63I-1-259, as last amended by Laws of Utah 2021, Chapters 64 and 371

30 **63I-1-263**, as last amended by Laws of Utah 2021, Chapters 70, 72, 84, 90, 171, 196,
31 260, 280, 282, 345, 382, 401, 421 and last amended by Coordination Clause, Laws
32 of Utah 2021, Chapter 382

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

35 Section 1. Section **53E-1-203** is amended to read:

36 **53E-1-203. State Superintendent's Annual Report.**

37 (1) The state board shall prepare and submit to the governor, the Education Interim
38 Committee, and the Public Education Appropriations Subcommittee, by January 15 of each
39 year, an annual written report known as the State Superintendent's Annual Report that includes:

- 40 (a) the operations, activities, programs, and services of the state board;
- 41 (b) subject to Subsection (4)(b), all reports listed in Subsection (4)(a); and
- 42 (c) data on the general condition of the schools with recommendations considered
43 desirable for specific programs, including:
- 44 (i) a complete statement of fund balances;
- 45 (ii) a complete statement of revenues by fund and source;
- 46 (iii) a complete statement of adjusted expenditures by fund, the status of bonded
47 indebtedness, the cost of new school plants, and school levies;
- 48 (iv) a complete statement of state funds allocated to each school district and charter
49 school by source, including supplemental appropriations, and a complete statement of
50 expenditures by each school district and charter school, including supplemental appropriations,
51 by function and object as outlined in the United States Department of Education publication
52 "Financial Accounting for Local and State School Systems";

53 (v) a statement that includes data on:

- 54 (A) fall enrollments;
- 55 (B) average membership;
- 56 (C) high school graduates;
- 57 (D) licensed and classified employees, including data reported by school districts on

educator ratings described in Section 53G-11-511;

(E) pupil-teacher ratios;

(F) average class sizes;

(G) average salaries;

(H) applicable private school data; and

(I) data from statewide assessments described in Section 53E-4-301 for each school and school district;

(vi) statistical information regarding incidents of delinquent activity in the schools or at school-related activities; and

(vii) other statistical and financial information about the school system that the state superintendent considers pertinent.

(2) (a) For the purposes of Subsection (1)(c)(v):

(i) the pupil-teacher ratio for a school shall be calculated by dividing the number of students enrolled in a school by the number of full-time equivalent teachers assigned to the school, including regular classroom teachers, school-based specialists, and special education teachers;

(ii) the pupil-teacher ratio for a school district shall be the median pupil-teacher ratio of the schools within a school district;

(iii) the pupil-teacher ratio for charter schools aggregated shall be the median pupil-teacher ratio of charter schools in the state; and

(iv) the pupil-teacher ratio for the state's public schools aggregated shall be the median pupil-teacher ratio of public schools in the state.

(b) The report shall:

(i) include the pupil-teacher ratio for:

(A) each school district;

(B) the charter schools aggregated; and

(C) the state's public schools aggregated; and

(ii) identify a website where pupil-teacher ratios for each school in the state may be

86 accessed.

87 (3) For each operation, activity, program, or service provided by the state board, the
88 annual report shall include:

89 (a) a description of the operation, activity, program, or service;

90 (b) data and metrics:

91 (i) selected and used by the state board to measure progress, performance,
92 effectiveness, and scope of the operation, activity, program, or service, including summary
93 data; and

94 (ii) that are consistent and comparable for each state operation, activity, program, or
95 service;

96 (c) budget data, including the amount and source of funding, expenses, and allocation
97 of full-time employees for the operation, activity, program, or service;

98 (d) historical data from previous years for comparison with data reported under
99 Subsections (3)(b) and (c);

100 (e) goals, challenges, and achievements related to the operation, activity, program, or
101 service;

102 (f) relevant federal and state statutory references and requirements;

103 (g) contact information of officials knowledgeable and responsible for each operation,
104 activity, program, or service; and

105 (h) other information determined by the state board that:

106 (i) may be needed, useful, or of historical significance; or

107 (ii) promotes accountability and transparency for each operation, activity, program, or
108 service with the public and elected officials.

109 (4) (a) Except as provided in Subsection (4)(b), the annual report shall also include:

110 (i) the report described in Section 53E-3-507 by the state board on career and technical
111 education needs and program access;

112 (ii) ~~[through October 1, 2022,]~~ the report described in Section 53E-3-515 by the state
113 board on the Hospitality and Tourism Management Career and Technical Education Pilot

Program;

(iii) beginning on July 1, 2023, the report described in Section 53E-3-516 by the state board on certain incidents that occur on school grounds;

(iv) the report described in Section 53E-4-202 by the state board on the development and implementation of the core standards for Utah public schools;

(v) the report described in Section 53E-5-310 by the state board on school turnaround and leadership development;

(vi) the report described in Section 53E-10-308 by the state board and Utah Board of Higher Education on student participation in the concurrent enrollment program;

(vii) the report described in Section 53F-5-506 by the state board on information related to personalized, competency-based learning; and

(viii) the report described in Section 53G-9-802 by the state board on dropout prevention and recovery services.

(b) The Education Interim Committee or the Public Education Appropriations Subcommittee may request a report described in Subsection (4)(a) to be reported separately from the State Superintendent's Annual Report.

(5) The annual report shall be designed to provide clear, accurate, and accessible information to the public, the governor, and the Legislature.

(6) The state board shall:

(a) submit the annual report in accordance with Section 68-3-14; and

(b) make the annual report, and previous annual reports, accessible to the public by placing a link to the reports on the state board's website.

(7) (a) Upon request of the Education Interim Committee or Public Education Appropriations Subcommittee, the state board shall present the State Superintendent's Annual Report to either committee.

(b) After submitting the State Superintendent's Annual Report in accordance with this section, the state board may supplement the report at a later time with updated data, information, or other materials as necessary or upon request by the governor, the Education

Interim Committee, or the Public Education Appropriations Subcommittee.

Section 2. Section **63I-1-253** is amended to read:

63I-1-253. Repeal dates, Titles 53 through 53G.

(1) Section **53-2a-105**, which creates the Emergency Management Administration Council, is repealed July 1, 2022.

(2) Sections **53-2a-1103** and **53-2a-1104**, which create the Search and Rescue Advisory Board, are repealed July 1, 2022.

(3) Section **53-5-703**, which creates the Concealed Firearm Review Board, is repealed July 1, 2023.

(4) Subsection **53-6-203**(1)(b)(ii), regarding being 19 years old at certification, is repealed July 1, 2027.

(5) Subsection **53-13-104**(6)(a), regarding being 19 years old at certification, is repealed July 1, 2027.

(6) Section **53B-6-105.5**, which creates the Technology Initiative Advisory Board, is repealed July 1, 2024.

(7) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.

(8) Section **53B-17-1203**, which creates the SafeUT and School Safety Commission, is repealed January 1, 2025.

(9) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.

(10) Title 53B, Chapter 24, Part 4, Rural Residency Training Program, is repealed July 1, 2025.

(11) Subsection **53C-3-203**(4)(b)(vii), which provides for the distribution of money from the Land Exchange Distribution Account to the Geological Survey for test wells and other hydrologic studies in the West Desert, is repealed July 1, 2030.

~~[(12) Section **53E-3-515** is repealed January 1, 2023.]~~

~~[(13)]~~ (12) In relation to a standards review committee, on January 1, 2023:

(a) in Subsection **53E-4-202**(8), the language "by a standards review committee and the recommendations of a standards review committee established under Section **53E-4-203**" is

170 repealed; and

171 (b) Section 53E-4-203 is repealed.

172 ~~[(14)]~~ (13) Subsections 53E-3-503(5) and (6), which create coordinating councils for

173 youth in custody, are repealed July 1, 2027.

174 ~~[(15)]~~ (14) Section 53E-4-402, which creates the State Instructional Materials

175 Commission, is repealed July 1, 2022.

176 ~~[(16)]~~ (15) Title 53E, Chapter 6, Part 5, Utah Professional Practices Advisory

177 Commission, is repealed July 1, 2023.

178 ~~[(17) Subsection 53E-8-204(4), which creates the advisory council for the Utah~~

179 ~~Schools for the Deaf and the Blind, is repealed July 1, 2021.]~~

180 ~~[(18)]~~ (16) Section 53F-2-420, which creates the Intensive Services Special Education

181 Pilot Program, is repealed July 1, 2024.

182 ~~[(19)]~~ (17) Section 53F-5-203 is repealed July 1, 2024.

183 ~~[(20)]~~ (18) Section 53F-5-212 is repealed July 1, 2024.

184 ~~[(21)]~~ (19) Section 53F-5-213 is repealed July 1, 2023.

185 ~~[(22)]~~ (20) Section 53F-5-214, in relation to a grant for professional learning, is

186 repealed July 1, 2025.

187 ~~[(23)]~~ (21) Section 53F-5-215, in relation to an elementary teacher preparation grant, is

188 repealed July 1, 2025.

189 ~~[(24)]~~ (22) Subsection 53F-9-203(7), which creates the Charter School Revolving

190 Account Committee, is repealed July 1, 2024.

191 ~~[(25) Section 53F-9-501 is repealed January 1, 2023.]~~

192 ~~[(26)]~~ (23) Subsections 53G-4-608(2)(b) and (4)(b), related to the Utah Seismic Safety

193 Commission, are repealed January 1, 2025.

194 ~~[(27)]~~ (24) Subsection 53G-8-211(5), regarding referrals of a minor to court for a class

195 C misdemeanor, is repealed July 1, 2022.

196 Section 3. Section 63I-1-259 is amended to read:

197 **63I-1-259. Repeal dates, Title 59.**

- 198 (1) Section 59-1-213.1 is repealed [on] May 9, 2024.
- 199 (2) Section 59-1-213.2 is repealed [on] May 9, 2024.
- 200 (3) Subsection 59-1-405(1)(g) is repealed [on] May 9, 2024.
- 201 (4) Subsection 59-1-405(2)(b) is repealed [on] May 9, 2024.
- 202 (5) Section 59-7-618.1 is repealed July 1, 2029.
- 203 (6) Section 59-9-102.5 is repealed December 31, 2030.
- 204 (7) Section 59-10-1033.1 is repealed July 1, 2029.
- 205 [~~(8) Title 59, Chapter 28, State Transient Room Tax Act, is repealed on January 1,~~
- 206 ~~2023.~~]
- 207 Section 4. Section 63I-1-263 is amended to read:
- 208 **63I-1-263. Repeal dates, Titles 63A to 63N.**
- 209 (1) In relation to the Utah Transparency Advisory Board, on January 1, 2025:
- 210 (a) Section 63A-16-102 is repealed;
- 211 (b) Section 63A-16-201 is repealed; and
- 212 (c) Section 63A-16-202 is repealed.
- 213 (2) Subsection 63A-5b-405(5), relating to prioritizing and allocating capital
- 214 improvement funding, is repealed July 1, 2024.
- 215 (3) Section 63A-5b-1003, State Facility Energy Efficiency Fund, is repealed July 1,
- 216 2023.
- 217 (4) Sections 63A-9-301 and 63A-9-302, related to the Motor Vehicle Review
- 218 Committee, are repealed July 1, 2023.
- 219 (5) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July
- 220 1, 2028.
- 221 (6) Title 63C, Chapter 6, Utah Seismic Safety Commission, is repealed January 1,
- 222 2025.
- 223 (7) Title 63C, Chapter 12, Snake Valley Aquifer Advisory Council, is repealed July 1,
- 224 2024.
- 225 (8) Title 63C, Chapter 17, Point of the Mountain Development Commission Act, is

226 repealed July 1, 2023.

227 (9) Title 63C, Chapter 18, Behavioral Health Crisis Response Commission, is repealed
228 July 1, 2023.

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

231 (11) Title 63A, Chapter 16, Part 7, Data Security Management Council, is repealed
232 July 1, 2025.

233 (12) Section 63G-6a-805, which creates the Purchasing from Persons with Disabilities
234 Advisory Board, is repealed July 1, 2026.

235 (13) Title 63G, Chapter 21, Agreements to Provide State Services, is repealed July 1,
236 2025.

237 (14) Title 63H, Chapter 4, Heber Valley Historic Railroad Authority, is repealed July 1,
238 2024.

239 (15) Title 63H, Chapter 8, Utah Housing Corporation Act, is repealed July 1, 2026.

240 (16) Subsection 63J-1-602.1(17), Nurse Home Visiting Restricted Account is repealed
241 July 1, 2026.

242 (17) (a) Subsection 63J-1-602.1(61), relating to the Utah Statewide Radio System
243 Restricted Account, is repealed July 1, 2022.

244 (b) When repealing Subsection 63J-1-602.1(61), the Office of Legislative Research and
245 General Counsel shall, in addition to the office's authority under Subsection 36-12-12(3), make
246 necessary changes to subsection numbering and cross references.

247 (18) Subsection 63J-1-602.2(5), referring to dedicated credits to the Utah Marriage
248 Commission, is repealed July 1, 2023.

249 (19) Subsection 63J-1-602.2(6), referring to the Trip Reduction Program, is repealed
250 July 1, 2022.

251 (20) Subsection 63J-1-602.2(24), related to the Utah Seismic Safety Commission, is
252 repealed January 1, 2025.

253 (21) Title 63J, Chapter 4, Part 5, Resource Development Coordinating Committee, is

254 repealed July 1, 2027.

255 (22) In relation to the advisory committee created in Subsection 63L-11-305(3), on July
256 1, 2022:

257 (a) Subsection 63L-11-305(1)(a), which defines "advisory committee," is repealed; and

258 (b) Subsection 63L-11-305(3), which creates the advisory committee, is repealed.

259 (23) In relation to the Utah Substance Use and Mental Health Advisory Council, on
260 January 1, 2023:

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

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

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

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

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

268 "(2) The commission shall:

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

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

273 (24) The Crime Victim Reparations and Assistance Board, created in Section
274 63M-7-504, is repealed July 1, 2027.

275 (25) Title 63M, Chapter 7, Part 6, Utah Council on Victims of Crime, is repealed July
276 1, 2022.

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

278 (27) Title 63N, Chapter 1, Part 5, Governor's Economic Development Coordinating
279 Council, is repealed July 1, 2024.

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

281 (29) Section 63N-2-512, related to the Hotel Impact Mitigation Fund, is repealed July

282 1, 2028.

283 (30) (a) Title 63N, Chapter 2, Part 6, Utah Small Business Jobs Act, is repealed
284 January 1, 2021.

285 (b) Section 59-9-107 regarding tax credits against premium taxes is repealed for
286 calendar years beginning on or after January 1, 2021.

287 (c) Notwithstanding Subsection(30)(b), an entity may carry forward a tax credit in
288 accordance with Section 59-9-107 if:

289 (i) the person is entitled to a tax credit under Section 59-9-107 on or before December
290 31, 2020; and

291 (ii) the qualified equity investment that is the basis of the tax credit is certified under
292 Section 63N-2-603 on or before December 31, 2023.

293 (31) Title 63N, Chapter 4, Part 4, Rural Employment Expansion Program, is repealed
294 July 1, 2023.

295 (32) Title 63N, Chapter 7, Part 1, Board of Tourism Development, is repealed July 1,
296 2025.

297 ~~[(33) Title 63N, Chapter 9, Part 2, Outdoor Recreational Infrastructure Grant Program,~~
298 ~~is repealed January 1, 2028.]~~