

Senator Ronald M. Winterton proposes the following substitute bill:

SEVERANCE TAX REVENUE AMENDMENTS

2021 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: David P. Hinkins

House Sponsor: _____

LONG TITLE

General Description:

This bill addresses use of severance tax revenues.

Highlighted Provisions:

This bill:

- ▶ creates the Division of Air Quality Oil, Gas, and Mining Restricted Account, Division of Water Quality Oil, Gas, and Mining Restricted Account, the Division of Oil, Gas, and Mining Restricted Account, and the Utah Geological Survey Oil, Gas, and Mining Restricted Account;
- ▶ establishes deposits of certain portions of severance tax revenues to the restricted accounts;
- ▶ creates the New Severance Tax Revenue Special Revenue Fund;
- ▶ makes appropriations made from the accounts nonlapsing; and
- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:



AMENDS:

40-6-14.5, as last amended by Laws of Utah 2016, Chapter 420
51-9-202, as last amended by Laws of Utah 2013, Chapter 211
51-9-301, as last amended by Laws of Utah 2010, Chapter 219
59-5-115, as last amended by Laws of Utah 2014, Chapter 241
59-5-116, as last amended by Laws of Utah 2014, Chapter 241
59-5-119, as last amended by Laws of Utah 2014, Chapter 241
59-5-215, as last amended by Laws of Utah 2014, Chapter 241
63I-1-263, as last amended by Laws of Utah 2020, Chapters 82, 152, 154, 199, 230,
303, 322, 336, 354, 360, 375, 405 and last amended by Coordination Clause, Laws
of Utah 2020, Chapter 360
63I-2-263, as last amended by Laws of Utah 2020, Fifth Special Session, Chapter 12
63J-1-602.1, as last amended by Laws of Utah 2020, Fifth Special Session, Chapter 4

ENACTS:

19-2a-106, Utah Code Annotated 1953
19-5-126, Utah Code Annotated 1953
40-6-23, Utah Code Annotated 1953
51-9-306, Utah Code Annotated 1953
51-9-307, Utah Code Annotated 1953
79-3-403, Utah Code Annotated 1953

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

Section 1. Section **19-2a-106** is enacted to read:

19-2a-106. Division of Air Quality Oil, Gas, and Mining Restricted Account.

(1) As used in this section:

(a) "Account" means the Division of Air Quality Oil, Gas, and Mining Restricted
Account created by this section.

(b) "Division" means the Division of Air Quality.

(2) (a) There is created a restricted account within the General Fund known as the
"Division of Air Quality Oil, Gas, and Mining Restricted Account."

(b) The account consists of:

(i) deposits to the account made under Section [51-9-306](#);

(ii) appropriations from the Legislature; and

(iii) interest and other earnings described in Subsection (2)(c).

(c) The Office of the Treasurer shall deposit interest and other earnings derived from investment of money in the account into the account.

(3) (a) Upon appropriation by the Legislature, the division shall use money from the account to pay the costs of programs or projects administered by the division that are primarily related to oil, gas, and mining.

(b) An appropriation provided for under this section is not intended to replace the following that is otherwise allocated for the programs or projects described in Subsection (3)(a):

(i) federal money; or

(ii) a dedicated credit.

(4) Appropriations made in accordance with this section are nonlapsing in accordance with Section [63J-1-602.1](#).

Section 2. Section **19-5-126** is enacted to read:

19-5-126. Division of Water Quality Oil, Gas, and Mining Restricted Account.

(1) As used in this section:

(a) "Account" means the Division of Water Quality Oil, Gas, and Mining Restricted Account created by this section.

(b) "Division" means the Division of Water Quality.

(2) (a) There is created a restricted account within the General Fund known as the "Division of Water Quality Oil, Gas, and Mining Restricted Account."

(b) The account consists of:

(i) deposits to the account made under Section [51-9-306](#);

(ii) appropriations of the Legislature; and

(iii) interest and other earnings described in Subsection (2)(c).

(c) The Office of the Treasurer shall deposit interest and other earnings derived from investment of money in the account into the account.

(3) (a) Upon appropriation by the Legislature, the division shall use money from the account to pay the costs of programs or projects administered by the division that are primarily

related to oil, gas, and mining.

(b) An appropriation provided for under this section is not intended to replace the following that is otherwise allocated for the programs or projects described in Subsection

(3)(a):

(i) federal money; or

(ii) a dedicated credit.

(4) Appropriations made in accordance with this section are nonlapsing in accordance with Section [63J-1-602.1](#).

Section 3. Section **40-6-14.5** is amended to read:

40-6-14.5. Oil and Gas Conservation Account created -- Contents -- Use of account money.

(1) There is created within the General Fund a restricted account known as the Oil and Gas Conservation Account.

(2) The contents of the account shall consist of:

(a) revenues from the fee levied under Section [40-6-14](#), including any penalties or interest charged for delinquent payments; and

(b) interest and earnings on account money.

(3) Account money shall be used to pay for:

(a) the administration of this chapter in addition to money from the Division of Oil, Gas, and Mining Restricted Account, created in Section [40-6-23](#);

(b) the plugging and reclamation of abandoned oil or gas wells or bore, core, or exploratory holes for which:

(i) there is no reclamation surety; or

(ii) the forfeited surety is insufficient for plugging and reclamation; and

(c) public educational programs designed to increase knowledge of mineral and petroleum resources and industries.

(4) Priority in the use of the money shall be given to paying for the administration of this chapter.

(5) Appropriations made in accordance with Subsections (3)(b) and (c) are nonlapsing.

(6) (a) The balance of the Oil and Gas Conservation Account at the end of a fiscal year may not exceed 100% of the fiscal year appropriation for Subsection (3)(a).

(b) Any excess money at the end of the fiscal year above the balance limit established in Subsection (6)(a) shall be transferred to the General Fund.

Section 4. Section **40-6-23** is enacted to read:

40-6-23. Division of Oil, Gas, and Mining Restricted Account.

(1) As used in this section:

(a) "Account" means the Division of Oil, Gas, and Mining Restricted Account created by this section.

(b) "Division" means the Division of Oil, Gas, and Mining.

(2) (a) There is created a restricted account within the General Fund known as the "Division of Oil, Gas, and Mining Restricted Account."

(b) The account consists of:

(i) deposits to the account made under Section [51-9-306](#);

(ii) appropriations of the Legislature; and

(iii) interest and other earnings described in Subsection (2)(c).

(c) The Office of the Treasurer shall deposit interest and other earnings derived from investment of money in the account into the account.

(3) (a) Upon appropriation by the Legislature, the division shall use money from the account to pay the costs of programs or projects administered by the division.

(b) An appropriation provided for under this section is not intended to replace the following that is otherwise allocated for the programs or projects described in Subsection

(3)(a):

(i) federal money; or

(ii) a dedicated credit.

(4) Appropriations made in accordance with this section are nonlapsing in accordance with Section [63J-1-602.1](#).

Section 5. Section **51-9-202** is amended to read:

51-9-202. Permanent state trust fund.

(1) Until July 1, 2003, 50% of all funds of every kind that are received by the state that are related to the settlement agreement that the state entered into with leading tobacco manufacturers on November 23, 1998, shall be deposited into the permanent state trust fund created by and operated under Utah Constitution Article XXII, Section 4.

(2) On and after July 1, 2003 and until July 1, 2004 20% of the funds of any kind received by the state that are related to the settlement agreement that the state entered into with leading tobacco manufacturers shall be deposited into the permanent state trust fund created by and operated under Utah Constitution Article XXII, Section 4.

(3) On and after July 1, 2004 and until July 1, 2005, 30% of all funds of any kind received by the state that are related to the settlement agreement that the state entered into with leading tobacco manufacturers shall be deposited into the General Fund Budget Reserve Account created in Section [63J-1-312](#).

(4) On and after July 1, 2005 and until July 1, 2007, 25% of all funds of any kind received by the state that are related to the settlement agreement that the state entered into with leading tobacco manufacturers shall be deposited into the permanent state trust fund created by and operated under Utah Constitution Article XXII, Section 4.

(5) On and after July 1, 2007, 40% of all funds of every kind that are received by the state that are related to the settlement agreement that the state entered into with leading tobacco manufacturers on November 23, 1998, shall be deposited into the General Fund and the remaining funds deposited as directed.

(6) Funds in the permanent state trust fund shall be deposited or invested pursuant to Chapter 7b, Investment of Permanent State Trust Fund Money.

(7) (a) In accordance with Utah Constitution Article XXII, Section 4, the interest and dividends earned annually from the permanent state trust fund shall be deposited in the General Fund. There shall be transferred on an ongoing basis from the General Fund to the permanent state trust fund created under Utah Constitution Article XXII, Section 4, an amount equal to 50% of the interest and dividends earned annually from the permanent state trust fund. The amount transferred into the fund under this Subsection (7)(a) shall be treated as principal.

(b) Any annual interest or dividends earned from the permanent state trust fund that remain in the General Fund after Subsection (7)(a) may be appropriated by the Legislature.

(c) Any realized or unrealized gains or losses on investments in the permanent state trust fund shall remain in the permanent state trust fund.

(8) This section does not apply to funds deposited under Chapter 9, Part 3, Infrastructure and Economic Diversification Investment Account and Deposit or Credits of Certain Severance Taxes [~~into Permanent State Trust Fund~~] Act, into the permanent state trust

181 fund.

182 Section 6. Section **51-9-301** is amended to read:

183 **Part 3. Infrastructure and Economic Diversification Investment Account and**
 184 **Deposit or Credit of Certain Severance Taxes Act**

185 **51-9-301. Title.**

186 This part is known as the "Infrastructure and Economic Diversification Investment
 187 Account and Deposit or Credit of Certain Severance Taxes [~~into Permanent State Trust Fund~~]
 188 Act."

189 Section 7. Section **51-9-306** is enacted to read:

190 **51-9-306. Deposit of certain severance tax revenue for specified state agencies.**

191 (1) As used in this section:

192 (a) "Aggregate annual revenue" means the aggregate annual revenue collected in a
 193 fiscal year from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and
 194 Mining, after subtracting the amounts required to be distributed under Sections [51-9-305](#),
 195 [59-5-116](#), and [59-5-119](#).

196 (b) "Aggregate annual mining revenue" means the aggregate annual revenue collected
 197 in a fiscal year from taxes imposed under Title 59, Chapter 5, Part 2, Mining Severance Tax ~~§~~ ,
 197a **after subtracting the amounts required to be distributed under Section 51-9-305 ~~←~~§** .

198 (c) "Aggregate annual oil and gas revenue" means the aggregate annual revenue
 199 collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Part 1, Oil and Gas
 200 Severance Tax, after subtracting the amounts required to be distributed under Sections
 201 [51-9-305](#), [59-5-116](#), and [59-5-119](#).

202 (d) "Average aggregate annual revenue" means the three-year rolling average of the
 203 aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59,
 204 Chapter 5, Severance Tax on Oil, Gas, and Mining:

205 (i) after subtracting the amounts required to be distributed under Sections [51-9-305](#),
 206 [59-5-116](#), and [59-5-119](#); and

207 (ii) ending in the fiscal year immediately preceding a deposit required by this section.

208 (e) "Average aggregate annual mining revenue" means the three-year rolling average of
 209 the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59,
 210 Chapter 5, Part 2, Mining Severance Tax ~~§~~ [\[§\]](#) :

210a **(i) after subtracting the amounts required to be distributed under Section 51-9-305; and**

210b **(ii) ~~←~~§** ending in the fiscal year immediately preceding a
 211 deposit required by this section.

(f) "Average aggregate annual oil and gas revenue" means the three-year rolling average of the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Part 1, Oil and Gas Severance Tax:

(i) after subtracting the amounts required to be distributed under Sections [51-9-305](#), [59-5-116](#), and [59-5-119](#); and

(ii) ending in the fiscal year immediately preceding a deposit required by this section.

(2) After making the deposits of oil and gas severance tax revenue as required under Sections [59-5-116](#) and [59-5-119](#) and making the credits under Section [51-9-305](#), beginning on July 1, 2021, the State Tax Commission shall annually make the following deposits:

(a) to the Division of Air Quality Oil, Gas, and Mining Restricted Account, created in Section [19-2a-106](#), the following average aggregate annual revenue:

(i) 2.75% of the first \$50,000,000 of the average aggregate annual revenue;

(ii) 1% of the next \$50,000,000 of the average aggregate annual revenue; and

(iii) .5% of the average aggregate annual revenue that exceeds \$100,000,000;

(b) to the Division of Water Quality Oil, Gas, and Mining Restricted Account, created in Section [19-5-126](#), the following average aggregate annual revenue:

(i) .4% of the first \$50,000,000 of the average aggregate annual revenue;

(ii) .15% of the next \$50,000,000 of the average aggregate annual revenue; and

(iii) .08% of the average aggregate annual revenue that exceeds \$100,000,000;

(c) to the Division of Oil, Gas, and Mining Restricted Account, created in Section [40-6-23](#), the following:

(i) (A) 11.5% of the first \$50,000,000 of the average aggregate annual mining revenue;

(B) 3% of the next \$50,000,000 of the average aggregate annual mining revenue; and

(C) 1% of the average aggregate annual mining revenue that exceeds \$100,000,000;

and

(ii) (A) 18% of the first \$50,000,000 of the average aggregate annual oil and gas revenue;

(B) 3% of the next \$50,000,000 of the average aggregate annual oil and gas revenue;

and

(C) 1% of the average aggregate annual oil and gas revenue that exceeds \$100,000,000;

and

(d) to the Utah Geological Survey Oil, Gas, and Mining Restricted Account, created in Section 79-3-403, the following average aggregate annual revenue:

(i) 2.5% of the first \$50,000,000 of the average aggregate annual revenue;

(ii) 1% of the next \$50,000,000 of the average aggregate annual revenue; and

(iii) .5% of the average aggregate annual revenue that exceeds \$100,000,000.

(3) If the money collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and Mining, is insufficient to make the deposits required by Subsection (2), the State Tax Commission shall deposit money collected in the fiscal year as follows:

(a) to the Division of Air Quality Oil, Gas, and Mining Restricted Account, created in Section 19-2a-106, the following revenue:

(i) 2.75% of the first \$50,000,000 of the aggregate annual revenue;

(ii) 1% of the next \$50,000,000 of the aggregate annual revenue; and

(iii) .5% of the aggregate annual revenue that exceeds \$100,000,000;

(b) to the Division of Water Quality Oil, Gas, and Mining Restricted Account, created in Section 19-5-126, the following revenue:

(i) .4% of the first \$50,000,000 of the aggregate annual revenue;

(ii) .15% of the next \$50,000,000 of the aggregate annual revenue; and

(iii) .08% of the aggregate annual revenue that exceeds \$100,000,000;

(c) to the Division of Oil, Gas, and Mining Restricted Account, created in Section 40-6-23, the following:

(i) (A) 11.5% of the first \$50,000,000 of the aggregate annual mining revenue;

(B) 3% of the next \$50,000,000 of the aggregate annual mining revenue; and

(C) 1% of the aggregate annual mining revenue that exceeds \$100,000,000; and

(ii) (A) 18% of the first \$50,000,000 of the aggregate annual oil and gas revenue;

(B) 3% of the next \$50,000,000 of the aggregate annual oil and gas revenue; and

(C) 1% of the aggregate annual oil and gas revenue that exceeds \$100,000,000; and

(d) to the Utah Geological Survey Oil, Gas, and Mining Restricted Account, created in Section 79-3-403, the following revenue:

(i) 2.5% of the first \$50,000,000 of the aggregate annual revenue;

(ii) 1% of the next \$50,000,000 of the aggregate annual revenue; and

(iii) .5% of the aggregate annual revenue that exceeds \$100,000,000.

(4) The severance tax revenues deposited under this section into restricted accounts for the state agencies specified in Subsection (2) and appropriated from the restricted accounts offset and supplant General Fund appropriations used to pay the costs of programs or projects administered by the state agencies that are primarily related to oil, gas, and mining.

Section 8. Section **51-9-307** is enacted to read:

51-9-307. New Severance Tax Revenue Special Revenue Fund.

(1) As used in this section:

(a) "Fund" means the New Severance Tax Revenue Special Revenue Fund created in this section.

(b) "New revenue" means revenue collected above \$100,000,000 from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and Mining, after subtracting the amounts required to be distributed under Sections [51-9-305](#), [51-9-306](#), [59-5-116](#), and [59-5-119](#).

(2) There is created a special revenue fund known as the "New Severance Tax Revenue Special Revenue Fund" that consists of:

(a) money deposited by the State Tax Commission in accordance with this section; and

(b) interest earned on the money in the fund.

(3) Beginning July 1, 2021, the State Tax Commission shall deposit into the fund 100% of new revenue until the new revenue equals or exceeds \$200,000,000 in a fiscal year.

Section 9. Section **59-5-115** is amended to read:

59-5-115. Disposition of taxes collected -- Credit to General Fund.

Except as provided in Section [51-9-305](#), [51-9-306](#), [51-9-307](#), [59-5-116](#), or [59-5-119](#), a tax imposed and collected under Section [59-5-102](#) shall be paid to the commission, promptly remitted to the state treasurer, and credited to the General Fund.

Section 10. Section **59-5-116** is amended to read:

59-5-116. Disposition of certain taxes collected on Ute Indian land.

(1) Except as provided in Subsection (2), there shall be deposited into the Uintah Basin Revitalization Fund established in Section [35A-8-1602](#):

(a) for taxes imposed under this part, 33% of the taxes collected on oil, gas, or other hydrocarbon substances produced from a well:

305 (i) for which production began on or before June 30, 1995; and
306 (ii) attributable to interests:
307 (A) held in trust by the United States for the Tribe and its members; or
308 (B) on lands identified in Pub. L. No. 440, 62 Stat. 72 (1948);
309 (b) for taxes imposed under this part, 80% of taxes collected on oil, gas, or other
310 hydrocarbon substances produced from a well:
311 (i) for which production began on or after July 1, 1995; and
312 (ii) attributable to interests:
313 (A) held in trust by the United States for the Tribe and its members; or
314 (B) on lands identified in Pub. L. No. 440, 62 Stat. 72 (1948); and
315 (c) for taxes imposed under this part, 80% of taxes collected on oil, gas, or other
316 hydrocarbon substances produced from a well:
317 (i) for which production began on or after January 1, 2001; and
318 (ii) attributable to interests on lands conveyed to the tribe under the Ute-Moab Land
319 Restoration Act, Pub. L. No. 106-398, Sec. 3303.
320 (2) (a) The maximum amount deposited in the Uintah Basin Revitalization Fund may
321 not exceed:
322 (i) \$3,000,000 in fiscal year 2005-06;
323 (ii) \$5,000,000 in fiscal year 2006-07;
324 (iii) \$6,000,000 in fiscal years 2007-08 and 2008-09; and
325 (iv) for fiscal years beginning with fiscal year 2009-10, the amount determined by the
326 commission as described in Subsection (2)(b).
327 (b) (i) The commission shall increase or decrease the dollar amount described in
328 Subsection (2)(a)(iii) by a percentage equal to the percentage difference between the consumer
329 price index for the preceding calendar year and the consumer price index for calendar year
330 2008; and
331 (ii) after making an increase or decrease under Subsection (2)(b)(i), round the dollar
332 amount to the nearest whole dollar.
333 (c) For purposes of this Subsection (2), "consumer price index" is as described in
334 Section 1(f)(4), Internal Revenue Code, and defined in Section (1)(f)(5), Internal Revenue
335 Code.

(d) Any amounts in excess of the maximum described in Subsection (2)(a) shall be credited as provided in Sections [51-9-305](#), [51-9-306](#), [51-9-307](#), and [59-5-115](#).

Section 11. Section **59-5-119** is amended to read:

59-5-119. Disposition of certain taxes collected on Navajo Nation land located in Utah.

(1) Except as provided in Subsection (2), there shall be deposited into the Navajo Revitalization Fund established in Section [35A-8-1704](#) for taxes imposed under this part beginning on July 1, 1997:

(a) 33% of the taxes collected on oil, gas, or other hydrocarbon substances produced from a well:

(i) for which production began on or before June 30, 1996; and

(ii) attributable to interests in Utah held in trust by the United States for the Navajo Nation and its members; and

(b) 80% of the taxes collected on oil, gas, or other hydrocarbon substances produced from a well:

(i) for which production began on or after July 1, 1996; and

(ii) attributable to interests in Utah held in trust by the United States for the Navajo Nation and its members.

(2) (a) The maximum amount deposited in the Navajo Revitalization Fund may not exceed:

(i) \$2,000,000 in fiscal year 2006-07; and

(ii) \$3,000,000 for fiscal years beginning with fiscal year 2007-08.

(b) Any amounts in excess of the maximum described in Subsection (2)(a) shall be credited as provided in Sections [51-9-305](#), [51-9-306](#), [51-9-307](#), and [59-5-115](#).

Section 12. Section **59-5-215** is amended to read:

59-5-215. Disposition of taxes collected -- Credit to General Fund.

Except as provided in Section [51-9-305](#), [51-9-306](#), or [51-9-307](#), a tax imposed and collected under Section [59-5-202](#) shall be paid to the commission, promptly remitted to the state treasurer, and credited to the General Fund.

Section 13. Section **63I-1-263** is amended to read:

63I-1-263. Repeal dates, Titles 63A to 63N.

- 367 (1) In relation to the Utah Transparency Advisory Board, on January 1, 2025:
- 368 (a) Subsection 63A-1-201(1) is repealed;
- 369 (b) Subsection 63A-1-202(2)(c), the language "using criteria established by the board"
- 370 is repealed;
- 371 (c) Section 63A-1-203 is repealed;
- 372 (d) Subsections 63A-1-204(1) and (2), the language "After consultation with the board,
- 373 and" is repealed; and
- 374 (e) Subsection 63A-1-204(1)(b), the language "using the standards provided in
- 375 Subsection 63A-1-203(3)(c)" is repealed.
- 376 (2) Subsection 63A-5b-405(5), relating to prioritizing and allocating capital
- 377 improvement funding, is repealed July 1, 2024.
- 378 (3) Section 63A-5b-1003, State Facility Energy Efficiency Fund, is repealed July 1,
- 379 2023.
- 380 (4) Sections 63A-9-301 and 63A-9-302, related to the Motor Vehicle Review
- 381 Committee, are repealed July 1, 2023.
- 382 (5) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July
- 383 1, 2028.
- 384 (6) Title 63C, Chapter 6, Utah Seismic Safety Commission, is repealed January 1,
- 385 2025.
- 386 (7) Title 63C, Chapter 12, Snake Valley Aquifer Advisory Council, is repealed July 1,
- 387 2024.
- 388 (8) Title 63C, Chapter 17, Point of the Mountain Development Commission Act, is
- 389 repealed July 1, 2021.
- 390 (9) Title 63C, Chapter 18, Behavioral Health Crisis Response Commission, is repealed
- 391 July 1, 2023.
- 392 (10) Title 63C, Chapter 21, Outdoor Adventure Commission, is repealed July 1, 2025.
- 393 (11) Title 63F, Chapter 2, Data Security Management Council, is repealed July 1,
- 394 2025.
- 395 (12) Section 63G-6a-805, which creates the Purchasing from Persons with Disabilities
- 396 Advisory Board, is repealed July 1, 2026.
- 397 (13) Title 63G, Chapter 21, Agreements to Provide State Services, is repealed July 1,

2025.

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

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

(16) Subsection 63J-1-602.1~~[(14)]~~(17), Nurse Home Visiting Restricted Account is repealed July 1, 2026.

(17) (a) Subsection 63J-1-602.1~~[(58)]~~(61), relating to the Utah Statewide Radio System Restricted Account, is repealed July 1, 2022.

(b) When repealing Subsection 63J-1-602.1~~[(58)]~~(61), the Office of Legislative Research and General Counsel shall, in addition to the office's authority under Subsection 36-12-12(3), make necessary changes to subsection numbering and cross references.

(18) Subsection 63J-1-602.2(4), referring to dedicated credits to the Utah Marriage Commission, is repealed July 1, 2023.

(19) Subsection 63J-1-602.2(5), referring to the Trip Reduction Program, is repealed July 1, 2022.

(20) Subsection 63J-1-602.2(25), related to the Utah Seismic Safety Commission, is repealed January 1, 2025.

(21) Title 63J, Chapter 4, Part 5, Resource Development Coordinating Committee, is repealed July 1, 2027.

(22) Subsection 63J-4-608(3), which creates the Federal Land Application Advisory Committee, is repealed on July 1, 2021.

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

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

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

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

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

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

"(2) The commission shall:

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

(b) coordinate the implementation of Section 77-18-1.1 and related provisions in Subsections 77-18-1(5)(b)(iii) and (iv).".

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

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

(26) Title 63M, Chapter 11, Utah Commission on Aging, is repealed July 1, 2021.

(27) Subsection 63N-1-301(4)(c), related to the Talent Ready Utah Board, is repealed January 1, 2023.

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

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

(30) Section 63N-2-512 is repealed July 1, 2021.

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

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

(c) Notwithstanding Subsection (31)(b), an entity may carry forward a tax credit in accordance with Section 59-9-107 if:

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

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

(32) Subsections 63N-3-109(2)(e) and 63N-3-109(2)(f)(i) are repealed July 1, 2023.

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

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

(35) Title 63N, Chapter 9, Part 2, Outdoor Recreational Infrastructure Grant Program,

is repealed January 1, 2023.

(36) Title 63N, Chapter 12, Part 5, Talent Ready Utah Center, is repealed January 1, 2023.

Section 14. Section **63I-2-263** is amended to read:

63I-2-263. Repeal dates, Title 63A to Title 63N.

(1) On July 1, 2020:

(a) Subsection **63A-1-203**(5)(a)(i) is repealed; and

(b) in Subsection **63A-1-203**(5)(a)(ii), the language that states "appointed on or after May 8, 2018," is repealed.

(2) Section **63A-3-111** is repealed June 30, 2021.

(3) Title 63C, Chapter 19, Higher Education Strategic Planning Commission is repealed July 1, 2021.

(4) Title 63C, Chapter 22, Digital Wellness, Citizenship, and Safe Technology Commission is repealed July 1, 2023.

(5) The following sections regarding the World War II Memorial Commission are repealed on July 1, 2022:

(a) Section **63G-1-801**;

(b) Section **63G-1-802**;

(c) Section **63G-1-803**; and

(d) Section **63G-1-804**.

(6) Subsections **63G-6a-802**(1)(d) and **63G-6a-802**(3)(b)(iii), regarding a procurement relating to a vice presidential debate, are repealed January 1, 2021.

(7) In relation to the State Fair Park Committee, on January 1, 2021:

(a) Section **63H-6-104.5** is repealed; and

(b) Subsections **63H-6-104**(8) and (9) are repealed.

(8) Section **63H-7a-303** is repealed July 1, 2024.

(9) Subsection **63J-1-206**(3)(c), relating to coronavirus, is repealed July 1, 2021.

(10) In relation to the Employability to Careers Program Board, on July 1, 2022:

(a) Subsection **63J-1-602.1**~~[(57)]~~(62) is repealed;

(b) Subsection **63J-4-301**(1)(h), related to the review of data and metrics, is repealed;

and

- 491 (c) Title 63J, Chapter 4, Part 7, Employability to Careers Program, is repealed.
- 492 (11) Title 63M, Chapter 4, Part 8, Voluntary Home Energy Information Pilot Program
- 493 Act, is repealed January 1, 2022.
- 494 (12) Sections [63M-7-213](#) and [63M-7-213.5](#) are repealed on January 1, 2023.
- 495 (13) Subsection [63N-12-508](#)(3) is repealed December 31, 2021.
- 496 (14) Title 63N, Chapter 13, Part 3, Facilitating [~~Public-Private~~] Public-private
- 497 Partnerships Act, is repealed January 1, 2024.
- 498 (15) Title 63N, Chapter 15, COVID-19 Economic Recovery Programs, is repealed
- 499 December 31, 2021.
- 500 Section 15. Section **63J-1-602.1** is amended to read:
- 501 **63J-1-602.1. List of nonlapsing appropriations from accounts and funds.**
- 502 Appropriations made from the following accounts or funds are nonlapsing:
- 503 (1) The Utah Intracurricular Student Organization Support for Agricultural Education
- 504 and Leadership Restricted Account created in Section [4-42-102](#).
- 505 (2) The Native American Repatriation Restricted Account created in Section [9-9-407](#).
- 506 (3) The Martin Luther King, Jr. Civil Rights Support Restricted Account created in
- 507 Section [9-18-102](#).
- 508 (4) The National Professional Men's Soccer Team Support of Building Communities
- 509 Restricted Account created in Section [9-19-102](#).
- 510 (5) Funds collected for directing and administering the C-PACE district created in
- 511 Section [11-42a-106](#).
- 512 (6) Money received by the Utah Inland Port Authority, as provided in Section
- 513 [11-58-105](#).
- 514 (7) The "Latino Community Support Restricted Account" created in Section [13-1-16](#).
- 515 (8) The Clean Air Support Restricted Account created in Section [19-1-109](#).
- 516 (9) The Division of Air Quality Oil, Gas, and Mining Restricted Account created in
- 517 Section [19-2a-106](#).
- 518 (10) The Division of Water Quality Oil, Gas, and Mining Restricted Account created in
- 519 Section [19-5-126](#).
- 520 ~~[(9)]~~ (11) The "Support for State-Owned Shooting Ranges Restricted Account" created
- 521 in Section [23-14-13.5](#).

522 ~~[(10)]~~ (12) Award money under the State Asset Forfeiture Grant Program, as provided
523 under Section [24-4-117](#).

524 ~~[(11)]~~ (13) Funds collected from the program fund for local health department
525 expenses incurred in responding to a local health emergency under Section [26-1-38](#).

526 ~~[(12)]~~ (14) The Children with Cancer Support Restricted Account created in Section
527 [26-21a-304](#).

528 ~~[(13)]~~ (15) State funds for matching federal funds in the Children's Health Insurance
529 Program as provided in Section [26-40-108](#).

530 ~~[(14)]~~ (16) The Children with Heart Disease Support Restricted Account created in
531 Section [26-58-102](#).

532 ~~[(15)]~~ (17) The Nurse Home Visiting Restricted Account created in Section [26-63-601](#).

533 ~~[(16)]~~ (18) The Technology Development Restricted Account created in Section
534 [31A-3-104](#).

535 ~~[(17)]~~ (19) The Criminal Background Check Restricted Account created in Section
536 [31A-3-105](#).

537 ~~[(18)]~~ (20) The Captive Insurance Restricted Account created in Section [31A-3-304](#),
538 except to the extent that Section [31A-3-304](#) makes the money received under that section free
539 revenue.

540 ~~[(19)]~~ (21) The Title Licensee Enforcement Restricted Account created in Section
541 [31A-23a-415](#).

542 ~~[(20)]~~ (22) The Health Insurance Actuarial Review Restricted Account created in
543 Section [31A-30-115](#).

544 ~~[(21)]~~ (23) The Insurance Fraud Investigation Restricted Account created in Section
545 [31A-31-108](#).

546 ~~[(22)]~~ (24) The Underage Drinking Prevention Media and Education Campaign
547 Restricted Account created in Section [32B-2-306](#).

548 ~~[(23)]~~ (25) The School Readiness Restricted Account created in Section [35A-15-203](#).

549 ~~[(24)]~~ (26) Money received by the Utah State Office of Rehabilitation for the sale of
550 certain products or services, as provided in Section [35A-13-202](#).

551 ~~[(25)]~~ (27) The Oil and Gas Administrative Penalties Account created in Section
552 [40-6-11](#).

553 ~~[(26)]~~ (28) The Oil and Gas Conservation Account created in Section [40-6-14.5](#).
554 ~~(29)~~ The Division of Oil, Gas, and Mining Restricted account created in Section
555 [40-6-23](#).
556 ~~[(27)]~~ (30) The Electronic Payment Fee Restricted Account created by Section
557 [41-1a-121](#) to the Motor Vehicle Division.
558 ~~[(28)]~~ (31) The Motor Vehicle Enforcement Division Temporary Permit Restricted
559 Account created by Section [41-3-110](#) to the State Tax Commission.
560 ~~[(29)]~~ (32) The Utah Law Enforcement Memorial Support Restricted Account created
561 in Section [53-1-120](#).
562 ~~[(30)]~~ (33) The State Disaster Recovery Restricted Account to the Division of
563 Emergency Management, as provided in Section [53-2a-603](#).
564 ~~[(31)]~~ (34) The Department of Public Safety Restricted Account to the Department of
565 Public Safety, as provided in Section [53-3-106](#).
566 ~~[(32)]~~ (35) The Utah Highway Patrol Aero Bureau Restricted Account created in
567 Section [53-8-303](#).
568 ~~[(33)]~~ (36) The DNA Specimen Restricted Account created in Section [53-10-407](#).
569 ~~[(34)]~~ (37) The Canine Body Armor Restricted Account created in Section [53-16-201](#).
570 ~~[(35)]~~ (38) The Technical Colleges Capital Projects Fund created in Section
571 [53B-2a-118](#).
572 ~~[(36)]~~ (39) The Higher Education Capital Projects Fund created in Section
573 [53B-22-202](#).
574 ~~[(37)]~~ (40) A certain portion of money collected for administrative costs under the
575 School Institutional Trust Lands Management Act, as provided under Section [53C-3-202](#).
576 ~~[(38)]~~ (41) The Public Utility Regulatory Restricted Account created in Section
577 [54-5-1.5](#), subject to Subsection [54-5-1.5\(4\)\(d\)](#).
578 ~~[(39)]~~ (42) Funds collected from a surcharge fee to provide certain licensees with
579 access to an electronic reference library, as provided in Section [58-3a-105](#).
580 ~~[(40)]~~ (43) Certain fines collected by the Division of Occupational and Professional
581 Licensing for violation of unlawful or unprofessional conduct that are used for education and
582 enforcement purposes, as provided in Section [58-17b-505](#).
583 ~~[(41)]~~ (44) Funds collected from a surcharge fee to provide certain licensees with

584 access to an electronic reference library, as provided in Section 58-22-104.
585 ~~[(42)]~~ (45) Funds collected from a surcharge fee to provide certain licensees with
586 access to an electronic reference library, as provided in Section 58-55-106.
587 ~~[(43)]~~ (46) Funds collected from a surcharge fee to provide certain licensees with
588 access to an electronic reference library, as provided in Section 58-56-3.5.
589 ~~[(44)]~~ (47) Certain fines collected by the Division of Occupational and Professional
590 Licensing for use in education and enforcement of the Security Personnel Licensing Act, as
591 provided in Section 58-63-103.
592 ~~[(45)]~~ (48) The Relative Value Study Restricted Account created in Section 59-9-105.
593 ~~[(46)]~~ (49) The Cigarette Tax Restricted Account created in Section 59-14-204.
594 ~~[(47)]~~ (50) Funds paid to the Division of Real Estate for the cost of a criminal
595 background check for a mortgage loan license, as provided in Section 61-2c-202.
596 ~~[(48)]~~ (51) Funds paid to the Division of Real Estate for the cost of a criminal
597 background check for principal broker, associate broker, and sales agent licenses, as provided
598 in Section 61-2f-204.
599 ~~[(49)]~~ (52) Certain funds donated to the Department of Human Services, as provided in
600 Section 62A-1-111.
601 ~~[(50)]~~ (53) The National Professional Men's Basketball Team Support of Women and
602 Children Issues Restricted Account created in Section 62A-1-202.
603 ~~[(51)]~~ (54) Certain funds donated to the Division of Child and Family Services, as
604 provided in Section 62A-4a-110.
605 ~~[(52)]~~ (55) The Choose Life Adoption Support Restricted Account created in Section
606 62A-4a-608.
607 ~~[(53)]~~ (56) Funds collected by the Office of Administrative Rules for publishing, as
608 provided in Section 63G-3-402.
609 ~~[(54)]~~ (57) The Immigration Act Restricted Account created in Section 63G-12-103.
610 ~~[(55)]~~ (58) Money received by the military installation development authority, as
611 provided in Section 63H-1-504.
612 ~~[(56)]~~ (59) The Computer Aided Dispatch Restricted Account created in Section
613 63H-7a-303.
614 ~~[(57)]~~ (60) The Unified Statewide 911 Emergency Service Account created in Section

615 63H-7a-304.

616 ~~[(58)]~~ (61) The Utah Statewide Radio System Restricted Account created in Section

617 63H-7a-403.

618 ~~[(59)]~~ (62) The Employability to Careers Program Restricted Account created in

619 Section 63J-4-703.

620 ~~[(60)]~~ (63) The Motion Picture Incentive Account created in Section 63N-8-103.

621 ~~[(61)]~~ (64) Certain money payable for expenses of the Pete Suazo Utah Athletic

622 Commission, as provided under Section 63N-10-301.

623 ~~[(62)]~~ (65) Funds collected by the housing of state probationary inmates or state parole

624 inmates, as provided in Subsection 64-13e-104(2).

625 ~~[(63)]~~ (66) Certain forestry and fire control funds utilized by the Division of Forestry,

626 Fire, and State Lands, as provided in Section 65A-8-103.

627 ~~[(64)]~~ (67) The Transportation of Veterans to Memorials Support Restricted Account

628 created in Section 71-14-102.

629 ~~[(65)]~~ (68) The Amusement Ride Safety Restricted Account, as provided in Section

630 72-16-204.

631 ~~[(66)]~~ (69) Certain funds received by the Office of the State Engineer for well drilling

632 fines or bonds, as provided in Section 73-3-25.

633 ~~[(67)]~~ (70) The Water Resources Conservation and Development Fund, as provided in

634 Section 73-23-2.

635 ~~[(68)]~~ (71) Funds donated or paid to a juvenile court by private sources, as provided in

636 Subsection 78A-6-203(1)(c).

637 ~~[(69)]~~ (72) Fees for certificate of admission created under Section 78A-9-102.

638 ~~[(70)]~~ (73) Funds collected for adoption document access as provided in Sections

639 78B-6-141, 78B-6-144, and 78B-6-144.5.

640 ~~[(71)]~~ (74) Funds collected for indigent defense as provided in Title 78B, Chapter 22,

641 Part 4, Utah Indigent Defense Commission.

642 (75) The Utah Geological Survey Oil, Gas, and Mining Restricted Account created in

643 Section 79-3-403.

644 ~~[(72)]~~ (76) Revenue for golf user fees at the Wasatch Mountain State Park, Palisades

645 State Park, Jordan River State Park, and Green River State Park, as provided under Section

79-4-403.

~~[(73)]~~ (77) Certain funds received by the Division of Parks and Recreation from the sale or disposal of buffalo, as provided under Section 79-4-1001.

~~[(74)]~~ (78) The Drinking While Pregnant Prevention Media and Education Campaign Restricted Account created in Section 32B-2-308.

Section 16. Section 79-3-403 is enacted to read:

79-3-403. Utah Geological Survey Oil, Gas, and Mining Restricted Account.

(1) As used in this section:

(a) "Account" means the Utah Geological Survey Oil, Gas, and Mining Restricted Account created by this section.

(b) "Survey" means the Utah Geological Survey.

(2) (a) There is created a restricted account within the General Fund known as the "Utah Geological Survey Oil, Gas, and Mining Restricted Account."

(b) The account consists of:

(i) deposits to the account made under Section 51-9-306;

(ii) appropriations of the Legislature; and

(iii) interest and other earnings described in Subsection (2)(c).

(c) The Office of the Treasurer shall deposit interest and other earnings derived from investment of money in the account into the account.

(3) (a) Upon appropriation by the Legislature, the survey shall use money from the account to pay costs of programs or projects administered by the survey that are primarily related to oil, gas, and mining.

(b) An appropriation provided for under this section is not intended to replace the following that is otherwise allocated for the programs or projects described in Subsection

(3)(a):

(i) federal money; or

(ii) a dedicated credit.

(4) Appropriations made in accordance with this section are nonlapsing in accordance with Section 63J-1-602.1.