

STATE GOLF COURSE AMENDMENTS

2023 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Daniel McCay

House Sponsor: _____

LONG TITLE**General Description:**

This bill addresses golf courses.

Highlighted Provisions:

This bill:

- ▶ diverts sales and use taxes related to state-owned golf courses to an enterprise fund;
- ▶ amends a definition that includes a golf course as a facility;
- ▶ defines and modifies terms;
- ▶ creates as an independent state agency known as the State Golf Authority,

including:

- providing for an executive director;
 - addressing powers and duties;
 - clarifying obligations and liabilities;
 - addressing relation to other acts;
 - enacting conflict provisions;
 - creating an enterprise fund; and
 - giving bonding authority;
- ▶ addresses nonlapsing appropriations;
 - ▶ modifies provisions related to the State Park Fees Restricted Account;
 - ▶ repeals a provision related to golf fees; 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:****59-12-103**, as last amended by Laws of Utah 2022, Chapters 77, 106 and 433**63B-1-303**, as renumbered and amended by Laws of Utah 2003, Chapter 86**63E-1-102**, as last amended by Laws of Utah 2022, Chapters 44, 63**63J-1-602.1**, as last amended by Laws of Utah 2022, Chapters 48, 191, 255, 335, 415,
and 451**79-4-402**, as last amended by Laws of Utah 2022, Chapter 48**ENACTS:****63H-9-101**, Utah Code Annotated 1953**63H-9-201**, Utah Code Annotated 1953**63H-9-202**, Utah Code Annotated 1953**63H-9-203**, Utah Code Annotated 1953**63H-9-204**, Utah Code Annotated 1953**63H-9-205**, Utah Code Annotated 1953**63H-9-206**, Utah Code Annotated 1953**63H-9-301**, Utah Code Annotated 1953**63H-9-302**, Utah Code Annotated 1953**63H-9-303**, Utah Code Annotated 1953**63H-9-304**, Utah Code Annotated 1953**REPEALS:****79-4-403**, as last amended by Laws of Utah 2010, Chapters 256, 391

*Be it enacted by the Legislature of the state of Utah:*Section 1. Section **59-12-103** is amended to read:**59-12-103. Sales and use tax base -- Rates -- Effective dates -- Use of sales and use
tax revenues.**

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

- (a) retail sales of tangible personal property made within the state;
- (b) amounts paid for:
 - (i) telecommunications service, other than mobile telecommunications service, that originates and terminates within the boundaries of this state;
 - (ii) mobile telecommunications service that originates and terminates within the boundaries of one state only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or
 - (iii) an ancillary service associated with a:
 - (A) telecommunications service described in Subsection (1)(b)(i); or
 - (B) mobile telecommunications service described in Subsection (1)(b)(ii);
- (c) sales of the following for commercial use:
 - (i) gas;
 - (ii) electricity;
 - (iii) heat;
 - (iv) coal;
 - (v) fuel oil; or
 - (vi) other fuels;
- (d) sales of the following for residential use:
 - (i) gas;
 - (ii) electricity;
 - (iii) heat;
 - (iv) coal;
 - (v) fuel oil; or
 - (vi) other fuels;
- (e) sales of prepared food;
- (f) except as provided in Section 59-12-104, amounts paid or charged as admission or user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature, exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries, fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit

90 television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf
91 driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails,
92 tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises,
93 horseback rides, sports activities, or any other amusement, entertainment, recreation,
94 exhibition, cultural, or athletic activity;

95 (g) amounts paid or charged for services for repairs or renovations of tangible personal
96 property, unless Section 59-12-104 provides for an exemption from sales and use tax for:

97 (i) the tangible personal property; and

98 (ii) parts used in the repairs or renovations of the tangible personal property described
99 in Subsection (1)(g)(i), regardless of whether:

100 (A) any parts are actually used in the repairs or renovations of that tangible personal
101 property; or

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

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

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

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

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

111 (i) stored;

112 (ii) used; or

113 (iii) otherwise consumed;

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

116 (i) stored;

117 (ii) used; or

118 (iii) consumed; and

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

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

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

(ii) regardless of whether the sale provides:

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

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

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

(II) that terminates upon the occurrence of a condition.

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

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

(A) 4.70% plus the rate specified in Subsection (12)(a); and

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

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

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

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

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

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

(c) Except as provided in Subsection (2)(e) or (f), a state tax and a local tax are imposed on amounts paid or charged for food and food ingredients equal to the sum of:

(i) a state tax imposed on the amounts paid or charged for food and food ingredients at a tax rate of 1.75%; and

(ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the

amounts paid or charged for food and food ingredients under this chapter other than this part.

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

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

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

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

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

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

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

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

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

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

(I) the seller is able to identify by reasonable and verifiable standards the tangible personal property, product, or service that is not subject to taxation under this chapter from the

books and records the seller keeps in the seller's regular course of business; or

(II) state or federal law provides otherwise; or

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

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

(II) state or federal law provides otherwise.

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

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

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

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

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

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

(B) the seller is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the

transaction that is not subject to taxation under this chapter.

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

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

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

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

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

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

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

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

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

(iv) Subsection (2)(e)(i)(A)(I).

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

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

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

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

(D) Subsection (2)(e)(i)(A)(I).

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

or the tax rate decrease imposed under:

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

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

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

(D) Subsection (2)(e)(i)(A)(I).

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

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

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

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

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

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

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

(D) Subsection (2)(e)(i)(A)(I).

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

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

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

(A) a commercial use;

(B) an industrial use; or

(C) a residential use.

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

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

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

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

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

(b) The following local taxes shall be distributed to a county, city, or town as provided

in this chapter:

- (i) the tax imposed by Subsection (2)(a)(ii);
- (ii) the tax imposed by Subsection (2)(b)(ii);
- (iii) the tax imposed by Subsection (2)(c)(ii); and
- (iv) the tax imposed by Subsection (2)(e)(i)(B).

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

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

- (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:
 - (A) by a 1/16% tax rate on the transactions described in Subsection (1); and
 - (B) for the fiscal year; or
- (ii) \$17,500,000.

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

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

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

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

- (A) 50% of any unexpended designated sales and use tax revenue shall lapse to the Water Resources Conservation and Development Fund created in Section 73-10-24;
- (B) 25% of any unexpended designated sales and use tax revenue shall lapse to the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and

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

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

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

(ii) At the end of each fiscal year:

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

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

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

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

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

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

(B) fund state required dam safety improvements; and

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

(f) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described

in Subsection (4)(a) shall be deposited into the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.

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

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

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

(iii) develop surface water sources.

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

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

(ii) \$17,500,000.

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

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

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

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

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

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

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

(ii) At the end of each fiscal year, 100% of any unexpended designated sales and use tax revenue described in Subsection (5)(c)(i) shall lapse to the Water Resources Conservation

and Development Fund created in Section 73-10-24.

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

(i) preconstruction costs:

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

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

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

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

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

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

(6) Notwithstanding Subsection (3)(a) and for taxes listed under Subsection (3)(a), the amount of revenue generated by a 1/16% tax rate on the transactions described in Subsection (1) for the fiscal year shall be deposited as follows:

(a) for fiscal year 2020-21 only:

(i) 20% of the revenue described in this Subsection (6) shall be deposited into the Transportation Investment Fund of 2005 created by Section 72-2-124; and

(ii) 80% of the revenue described in this Subsection (6) shall be deposited into the Water Infrastructure Restricted Account created by Section 73-10g-103; and

(b) for a fiscal year beginning on or after July 1, 2021, 100% of the revenue described in this Subsection (6) shall be deposited into the Water Infrastructure Restricted Account created by Section 73-10g-103.

(7) (a) Notwithstanding Subsection (3)(a), in addition to the amounts deposited in

Subsection (6), and subject to Subsection (7)(b), for a fiscal year beginning on or after July 1, 2012, the Division of Finance shall deposit into the Transportation Investment Fund of 2005 created by Section 72-2-124:

(i) a portion of the taxes listed under Subsection (3)(a) in an amount equal to 8.3% of the revenues collected from the following taxes, which represents a portion of the approximately 17% of sales and use tax revenues generated annually by the sales and use tax on vehicles and vehicle-related products:

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

(B) the tax imposed by Subsection (2)(b)(i);

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

(D) the tax imposed by Subsection (2)(e)(i)(A)(I); plus

(ii) an amount equal to 30% of the growth in the amount of revenues collected in the current fiscal year from the sales and use taxes described in Subsections (7)(a)(i)(A) through (D) that exceeds the amount collected from the sales and use taxes described in Subsections (7)(a)(i)(A) through (D) in the 2010-11 fiscal year.

(b) (i) Subject to Subsections (7)(b)(ii) and (iii), in any fiscal year that the portion of the sales and use taxes deposited under Subsection (7)(a) represents an amount that is a total lower percentage of the sales and use taxes described in Subsections (7)(a)(i)(A) through (D) generated in the current fiscal year than the total percentage of sales and use taxes deposited in the previous fiscal year, the Division of Finance shall deposit an amount under Subsection (7)(a) equal to the product of:

(A) the total percentage of sales and use taxes deposited under Subsection (7)(a) in the previous fiscal year; and

(B) the total sales and use tax revenue generated by the taxes described in Subsections (7)(a)(i)(A) through (D) in the current fiscal year.

(ii) In any fiscal year in which the portion of the sales and use taxes deposited under Subsection (7)(a) would exceed 17% of the revenues collected from the sales and use taxes described in Subsections (7)(a)(i)(A) through (D) in the current fiscal year, the Division of Finance shall deposit 17% of the revenues collected from the sales and use taxes described in Subsections (7)(a)(i)(A) through (D) for the current fiscal year under Subsection (7)(a).

(iii) Subject to Subsection (7)(b)(iv)(E), in all subsequent fiscal years after a year in

which 17% of the revenues collected from the sales and use taxes described in Subsections (7)(a)(i)(A) through (D) was deposited under Subsection (7)(a), the Division of Finance shall annually deposit 17% of the revenues collected from the sales and use taxes described in Subsections (7)(a)(i)(A) through (D) in the current fiscal year under Subsection (7)(a).

(iv) (A) As used in this Subsection (7)(b)(iv), "additional growth revenue" means the amount of relevant revenue collected in the current fiscal year that exceeds by more than 3% the relevant revenue collected in the previous fiscal year.

(B) As used in this Subsection (7)(b)(iv), "combined amount" means the combined total amount of money deposited into the Cottonwood Canyons fund under Subsections (7)(b)(iv)(F) and (8)(d)(vi) in any single fiscal year.

(C) As used in this Subsection (7)(b)(iv), "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation Investment Fund created in Subsection 72-2-124(10).

(D) As used in this Subsection (7)(b)(iv), "relevant revenue" means the portion of taxes listed under Subsection (3)(a) that equals 17% of the revenue collected from taxes described in Subsections (7)(a)(i)(A) through (D).

(E) For a fiscal year beginning on or after July 1, 2020, the commission shall annually reduce the deposit under Subsection (7)(b)(iii) into the Transportation Investment Fund of 2005 by an amount equal to the amount of the deposit under this Subsection (7)(b)(iv) to the Cottonwood Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the limit in Subsection (7)(b)(iv)(F).

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

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

(8) (a) Notwithstanding Subsection (3)(a), in addition to the amounts deposited under Subsections (6) and (7), and subject to Subsections (8)(b) and (d)(v), for a fiscal year beginning on or after July 1, 2018, the commission shall annually deposit into the Transportation Investment Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under

Subsection (3)(a) in an amount equal to 3.68% of the revenues collected from the following taxes:

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

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

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

(d) (i) As used in this Subsection (8)(d), "additional growth revenue" means the amount of relevant revenue collected in the current fiscal year that exceeds by more than 3% the relevant revenue collected in the previous fiscal year.

(ii) As used in this Subsection (8)(d), "combined amount" means the combined total amount of money deposited into the Cottonwood Canyons fund under Subsections (7)(b)(iv)(F) and (8)(d)(vi) in any single fiscal year.

(iii) As used in this Subsection (8)(d), "Cottonwood Canyons fund" means the Cottonwood Canyons Transportation Investment Fund created in Subsection 72-2-124(10).

(iv) As used in this Subsection (8)(d), "relevant revenue" means the portion of taxes listed under Subsection (3)(a) that equals 3.68% of the revenue collected from taxes described in Subsections (8)(a)(i) through (iv).

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

(vi) The commission shall annually deposit the amount described in Subsection (8)(d)(v) into the Cottonwood Canyons fund, subject to an annual maximum combined amount

for any single fiscal year of \$20,000,000.

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

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

(10) (a) Notwithstanding Subsection (3)(a), except as provided in Subsection (10)(b), and in addition to any amounts deposited under Subsections (6), (7), and (8), the Division of Finance shall deposit into the Transportation Investment Fund of 2005 created by Section 72-2-124 the amount of revenue described as follows:

(i) for fiscal year 2020-21 only, 33.33% of the amount of revenue generated by a .05% tax rate on the transactions described in Subsection (1); and

(ii) for fiscal year 2021-22 only, 16.67% of the amount of revenue generated by a .05% tax rate on the transactions described in Subsection (1).

(b) For purposes of Subsection (10)(a), the Division of Finance may not deposit into the Transportation Investment Fund of 2005 any tax revenue generated by amounts paid or charged for food and food ingredients, except for tax revenue generated by a bundled transaction attributable to food and food ingredients and tangible personal property other than food and food ingredients described in Subsection (2)(e).

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

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

(b) Notwithstanding Subsection (3)(a), the Division of Finance shall, for a fiscal year beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the rate described in Subsection (12)(a) on the transactions that are subject to the sales and use tax

under Subsection (2)(a)(i)(A) into the Medicaid Expansion Fund created in Section 26-36b-208.

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

(14) (a) For each fiscal year beginning with fiscal year 2020-21, the Division of Finance shall annually transfer \$1,813,400 of the revenue deposited into the Transportation Investment Fund of 2005 under Subsections (6) through (8) to the General Fund.

(b) If the total revenue deposited into the Transportation Investment Fund of 2005 under Subsections (6) through (8) is less than \$1,813,400 for a fiscal year, the Division of Finance shall transfer the total revenue deposited into the Transportation Investment Fund of 2005 under Subsections (6) through (8) during the fiscal year to the General Fund.

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

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

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

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

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

(d) the tax imposed by Subsection (2)(e)(i)(A)(I).

(17) (a) Notwithstanding Subsection (3)(a) and subject to Subsection (17)(b), for a fiscal year beginning on or after July 1, 2023, the commission shall deposit \$500,000 into the State Golf Course Fund created in Section 63H-9-206, which represents an approximation of the sales and use tax revenues generated annually by state-owned golf courses.

(b) The commission shall annually adjust the amount deposited under this Subsection (17) by taking the amount deposited for the previous fiscal year and adding an amount equal to the greater of:

(i) an amount calculated by multiplying the amount deposited for the previous fiscal year by the actual percent change during the previous fiscal year in the Consumer Price Index for All Urban Consumers as published by the Bureau of Labor Statistics of the United States Department of Labor; and

(ii) 0.

Section 2. Section **63B-1-303** is amended to read:

63B-1-303. Definitions.

As used in this part:

(1) "Acquire or construct," "acquired or constructed," "constructed or acquired," "acquiring or constructing," or "acquisition or construction" means any acquisition, construction, reconstruction, restoration, enlargement, improvement, renovation, repair, replacement, equipping or furnishing, in whole or in part, of a facility.

(2) "Authority" means the State Building Ownership Authority created by this part.

(3) "Division" means the Division of Facilities Construction and Management.

(4) ~~[(a)]~~ "Facility" or "facilities" means any public building, structure, highway, or property for any governmental purpose of state bodies, and the related and appurtenant easements, rights-of-way, improvements, paving, utilities, landscaping, parking facilities, and the lands, interests in land, and grounds, together with the personal property necessary, convenient, or appurtenant to them.

~~[(b) "Facility" includes a golf course.]~~

(5) "Mortgage" means any mortgage, trust deed, indenture, pledge agreement, assignment, security agreement, financing statement, or other instrument that encumbers property as security for obligations.

(6) (a) "Obligations" means any mortgage certificates, notes, debentures, interim certificates, revenue bonds, or other evidences of financial indebtedness.

(b) "Obligations" does not mean general obligation bonds.

(7) (a) "State body" or "state bodies" means the state and any department, board, commission, or agency of the state.

(b) Except as provided in Subsection (7)(c), "state body" or "state bodies" does not mean colleges and universities.

(c) "State body" or "state bodies" includes a college or university when the obligation to be issued will finance the acquisition or construction of research facilities, housing facilities, or student centers at the college or university.

Section 3. Section **63E-1-102** is amended to read:

63E-1-102. Definitions -- List of independent entities.

As used in this title:

(1) "Authorizing statute" means the statute creating an entity as an independent entity.

(2) "Committee" means the Retirement and Independent Entities Committee created by Section **63E-1-201**.

(3) "Independent corporation" means a corporation incorporated in accordance with Chapter 2, Independent Corporations Act.

(4) (a) "Independent entity" means an entity having a public purpose relating to the state or its citizens that is individually created by the state or is given by the state the right to exist and conduct its affairs as an:

(i) independent state agency; or

(ii) independent corporation.

(b) "Independent entity" includes the:

(i) Utah Beef Council, created by Section **4-21-103**;

(ii) Utah Dairy Commission created by Section **4-22-103**;

(iii) Heber Valley Historic Railroad Authority created by Section **63H-4-102**;

(iv) Utah Housing Corporation created by Section **63H-8-201**;

(v) Utah State Fair Corporation created by Section **63H-6-103**;

(vi) Utah State Retirement Office created by Section **49-11-201**;

(vii) School and Institutional Trust Lands Administration created by Section **53C-1-201**;

(viii) School and Institutional Trust Fund Office created by Section **53D-1-201**;

(ix) Utah Communications Authority created by Section **63H-7a-201**;

(x) Utah Capital Investment Corporation created by Section **63N-6-301**; ~~and~~

(xi) Military Installation Development Authority created by Section **63H-1-201**[-]; and

(xii) State Golf Authority created in Section [63H-1-201](#).

(c) Notwithstanding this Subsection (4), "independent entity" does not include:

(i) the Public Service Commission of Utah created by Section [54-1-1](#);

(ii) an institution within the state system of higher education;

(iii) a city, county, or town;

(iv) a local school district;

(v) a local district under Title 17B, Limited Purpose Local Government Entities - Local Districts; or

(vi) a special service district under Title 17D, Chapter 1, Special Service District Act.

(5) "Independent state agency" means an entity that is created by the state, but is independent of the governor's direct supervisory control.

(6) "Money held in trust" means money maintained for the benefit of:

(a) one or more private individuals, including public employees;

(b) one or more public or private entities; or

(c) the owners of a quasi-public corporation.

(7) "Public corporation" means an artificial person, public in ownership, individually created by the state as a body politic and corporate for the administration of a public purpose relating to the state or its citizens.

(8) "Quasi-public corporation" means an artificial person, private in ownership, individually created as a corporation by the state, which has accepted from the state the grant of a franchise or contract involving the performance of a public purpose relating to the state or its citizens.

Section 4. Section **63H-9-101** is enacted to read:

CHAPTER 9. STATE GOLF AUTHORITY

Part 1. General Provisions

63H-9-101. Definitions.

As used in this chapter:

(1) "Authority" means the State Golf Authority created in Section [63H-9-201](#).

(2) "Authority bond" means a bond issued by the authority under this chapter.

(3) "Executive director" means the executive director appointed under Section [63H-9-202](#).

(4) "Fund" means the State Golf Course Fund created in Section [63H-9-206](#).

(5) "Member" means a member of the authority appointed under Section [63H-9-201](#).

Section 5. Section **63H-9-201** is enacted to read:

Part 2. Authority

63H-9-201. Creation of authority.

(1) There is created an independent state agency and a body politic and corporate known as the "State Golf Authority."

(2) The authority is composed of:

(a) one member of the public appointed by the governor;

(b) two members appointed by the speaker of the House of Representatives, with at least one member being from the public;

(c) two members appointed by the president of the Senate, with at least one member being from the public; and

(d) the executive director of the Department of Natural Resources, or the executive director's designee.

(3) A member shall be a resident of the state.

(4) (a) Except as required by Subsection (4)(b), an appointed member is appointed for a four-year term.

(b) Notwithstanding the requirements of Subsection (4)(a), the governor, speaker of the House of Representatives, and president of the Senate shall jointly, at the time of appointment or reappointment, adjust the length of terms to ensure that the terms of appointed authority members are staggered so that approximately half of the authority is appointed every two years.

(5) An appointed member may be removed from office by the person who appointed the member or for cause by an affirmative vote of any four members of the authority.

(6) When a vacancy occurs in the appointed membership for any reason, the replacement is appointed for the unexpired term by the person who appointed the original member for the unexpired term.

(7) A member shall hold office for the term of appointment and until a successor has been appointed and qualified.

(8) The authority shall select the chair of the authority from among authority members.

(9) The members shall select from among authority members a vice chair and other

officers the authority may determine.

(10) The powers of the authority are vested in the authority's members.

(11) (a) Three members constitute a quorum for transaction of authority business.

(b) An affirmative vote of at least three members is necessary for any action taken by the authority.

(12) A member may not receive compensation or benefits for the member's service, but may receive per diem and travel expenses in accordance with:

(a) Section [63A-3-106](#);

(b) Section [63A-3-107](#); and

(c) rules made by the Division of Finance pursuant to Sections [63A-3-106](#) and [63A-3-107](#).

Section 6. Section **63H-9-202** is enacted to read:

63H-9-202. Executive director -- Members and officers.

(1) The members shall appoint an executive director who is an employee of the authority, but who is not a member of the authority.

(2) The executive director serves at the pleasure of the members and receives compensation as set by the members.

(3) The executive director shall:

(a) administer, manage, and direct the affairs and activities of the authority in accordance with the policies, control, and direction of the authority;

(b) approve the accounts for allowable expenses of the authority or of any of the authority's employees and expenses incidental to the operation of the authority;

(c) attend the meetings of the authority at the direction of the authority;

(d) keep a record of the proceedings of the authority;

(e) maintain and be custodian of the books, documents, and papers filed with the authority; and

(f) perform other duties as directed by the members in carrying out the purposes of this chapter.

Section 7. Section **63H-9-203** is enacted to read:

63H-9-203. Authority powers and duties.

(1) (a) The authority shall operate and maintain golf courses owned by the state.

710 (b) To accomplish Subsection (1)(a), the authority may contract with a management
711 company.

712 (2) The authority has perpetual succession as a body politic and corporate and may:

713 (a) adopt, amend, and repeal rules, policies, and procedures for the regulation of the
714 authority's affairs and the conduct of the authority's business;

715 (b) sue and be sued in the authority's own name;

716 (c) maintain an office at a place within this state the authority designates;

717 (d) adopt, amend, and repeal bylaws and rules, not inconsistent with this chapter, to
718 carry into effect the powers and purposes of the authority and the conduct of the authority's
719 business;

720 (e) purchase, lease, sell, and otherwise dispose of property and rights-of-way;

721 (f) employ experts and other professionals the authority considers necessary;

722 (g) employ and retain independent legal counsel;

723 (h) make and execute contracts and all other instruments necessary or convenient for
724 the performance of the authority's duties and the exercise of the authority's duties under this
725 chapter to operate and maintain state-owned golf courses;

726 (i) procure insurance for liability and against any loss in connection with the authority's
727 property and other assets in amounts and from insurers the authority considers desirable;

728 (j) receive appropriations from the Legislature, receive other public money, and accept
729 aid or contributions from any source of money, property, labor, or other things of value to be
730 held, used, and applied to carry out the purposes of this chapter, subject to the conditions upon
731 which the grants and contributions are made, including gifts or grants from any department,
732 agency, or instrumentality of the United States or of this state for any purpose consistent with
733 this chapter;

734 (k) enter into agreements with any department, agency, or instrumentality of the United
735 States or this state for the purpose of providing for the operation and maintenance of
736 state-owned golf courses; and

737 (l) do any act necessary or convenient to the exercise of the powers granted by this
738 chapter.

739 (3) Money received by the authority under Subsection (2)(j) and from any other source
740 is for the exclusive use of the authority to operate, maintain, improve, and provide for

741 state-owned golf courses. The money received by the authority may not be used for any other
742 purpose or by any other entity.

743 Section 8. Section **63H-9-204** is enacted to read:

744 **63H-9-204. Relation to other acts -- Participation in risk management.**

745 (1) The authority is exempt from:

746 (a) Title 51, Chapter 5, Funds Consolidation Act;

747 (b) Title 63A, Utah Government Operations Code;

748 (c) Title 63A, Chapter 17, Utah State Personnel Management Act;

749 (d) Title 63G, Chapter 6a, Utah Procurement Code; and

750 (e) Title 63J, Chapter 1, Budgetary Procedures Act.

751 (2) The authority is subject to:

752 (a) Title 52, Chapter 4, Open and Public Meetings Act;

753 (b) Section [67-3-12](#); and

754 (c) Title 63G, Chapter 2, Government Records Access and Management Act.

755 (3) The authority is subject to audit by the state auditor pursuant to Title 67, Chapter 3,
756 Auditor, and by the legislative auditor general pursuant to Section [36-12-15](#).

757 (4) Subject to Subsection [63E-1-304](#)(2), the authority may participate in coverage
758 under the Risk Management Fund created by Section [63A-4-201](#).

759 Section 9. Section **63H-9-205** is enacted to read:

760 **63H-9-205. Conflicts.**

761 (1) (a) A member or employee of the authority who has, will have, or later acquires an
762 interest, direct or indirect, in a transaction with the authority shall immediately disclose the
763 nature and extent of that interest in writing to the authority as soon as the member or employee
764 has knowledge of the actual or prospective interest.

765 (b) The authority shall enter a disclosure under this Subsection (1) upon the minutes of
766 the authority.

767 (c) Upon disclosure under this Subsection (1), the member or employee may participate
768 in any action by the authority authorizing the transaction.

769 (2) Notwithstanding any other law, an officer or employee of this state does not forfeit
770 an officer's or employee's office or employment by reason of acceptance of membership on the
771 authority or service on the authority.

Section 10. Section **63H-9-206** is enacted to read:

63H-9-206. Enterprise fund.

(1) (a) There is created an enterprise fund entitled the "State Golf Course Fund."

(b) The executive director shall administer the fund under the direction of the authority.

(2) The fund consists of money generated from the following revenue sources:

(a) lease payments from persons or entities leasing the state-owned golf course;

(b) aid or contributions of money, property, labor, or other things of value from any source, including any grants or appropriations from any department, agency, or instrumentality of the United States or the state;

(c) sales and use tax revenue transferred to the fund under Subsection [59-12-103](#)(17);

(d) appropriations made to the fund by the Legislature; and

(e) any other income obtained by the authority.

(3) (a) The fund shall earn interest.

(b) Interest earned on fund money shall be deposited into the fund.

(4) The executive director, under the direction of the authority, may use fund money to operate, maintain, and support state-owned golf courses.

(5) The Division of Finance shall transfer to the fund from the State Park Fees Restricted Account, created in Section [79-4-402](#), an amount equal to the lesser of:

(a) profits from the operation by the Division of State Parks of state-owned golf courses in fiscal year 2023; and

(b) \$2,000,000.

Section 11. Section **63H-9-301** is enacted to read:

Part 3. Bonding

63H-9-301. Resolution authorizing issuance of bond -- Presentation to Executive Appropriations Committee -- Characteristics of bond.

(1) (a) The authority may:

(i) issue bonds on which the principal and interest are payable:

(A) exclusively from the income, purchase or lease payments, and revenues of the authority; or

(B) from the authority's revenues generally; or

(ii) issue refunding bonds for the purpose of paying or retiring bonds previously issued

803 by the authority.

804 (b) The authority may not issue an authority bond, unless before the issuance of the
805 authority bond:

806 (i) (A) the authority presents to the Executive Appropriations Committee a proposed
807 resolution authorizing the issuance of the authority bond; and

808 (B) the Executive Appropriations Committee makes a recommendation in accordance
809 with Subsection (1)(c); and

810 (ii) the authority adopts a resolution authorizing the issuance of the authority bond.

811 (c) Following a presentation described in Subsection (1)(b), the Executive
812 Appropriations Committee shall vote whether the Executive Appropriations Committee
813 recommends the authority adopt, amend, or reject the proposed resolution authorizing the
814 issuance of the authority bond.

815 (2) (a) If provided in a resolution authorizing the issuance of an authority bond or in
816 the trust indenture under which the authority bond is issued, an authority bond may be:

817 (i) issued in one or more series; and

818 (ii) sold:

819 (A) at a public or private sale; and

820 (B) in the manner provided in the resolution or indenture.

821 (b) An authority bond shall:

822 (i) bear the date provided in the resolution authorizing the issuance of the authority
823 bond or the trust indenture under which the authority bond is issued;

824 (ii) be payable at the time provided in the resolution authorizing the issuance of the
825 authority bond or the trust indenture under which the authority bond is issued;

826 (iii) bear interest at the rate provided in the resolution authorizing the issuance of the
827 authority bond or the trust indenture under which the authority bond is issued;

828 (iv) be in the denomination and in the form provided in the resolution authorizing the
829 issuance of the authority bond or the trust indenture under which the authority bond is issued;

830 (v) carry the conversion or registration privileges provided in the resolution authorizing
831 the issuance of the authority bond or the trust indenture under which the authority bond is
832 issued;

833 (vi) have the rank or priority described in the resolution authorizing the issuance of the

834 authority bond or the trust indenture under which the authority bond is issued;

835 (vii) be executed in the manner described in the resolution authorizing the issuance of
836 the authority bond or the trust indenture under which the authority bond is issued;

837 (viii) be subject to the terms of redemption or tender, with or without premium, as
838 described in the resolution authorizing the issuance of the authority bond or the trust indenture
839 under which the authority bond is issued;

840 (ix) be payable in the medium of payment and at the place described in the resolution
841 authorizing the issuance of the authority bond or the trust indenture under which the authority
842 bond is issued; and

843 (x) have any other characteristics described in the resolution authorizing the issuance
844 of the authority bond or the trust indenture under which the authority bond is issued.

845 Section 12. Section **63H-9-302** is enacted to read:

846 **63H-9-302. Sources from which an authority bond may be made payable --**

847 **Authority powers regarding authority bond.**

848 (1) The principal and interest on an authority bond may be made payable from the
849 income and revenues of the authority.

850 (2) In connection with the issuance of an authority bond, the authority may:

851 (a) pledge all or any part of the authority's gross or net revenues to which the authority:

852 (i) has a right that exists at issuance of the authority bond; or

853 (ii) may have a right that comes into existence after issuance of the authority bond; and

854 (b) make any covenant or perform any act calculated to make the authority bond more
855 marketable.

856 (3) A member of the authority or other person executing an authority bond is not liable
857 personally on the authority bond.

858 (4) (a) An authority bond:

859 (i) is not a general obligation or liability of the state or any of the state's political
860 subdivisions; and

861 (ii) does not constitute a charge against the general credit or taxing powers of the state
862 or any of the state's political subdivisions.

863 (b) An authority bond is not payable out of money or properties other than those of the
864 authority pledged for the payment of the authority bond.

(c) A community, the state, or a political subdivision of the state may not be liable on an authority bond.

(d) An authority bond does not constitute indebtedness within the meaning of a constitutional or statutory debt limitation.

(5) An authority bond is fully negotiable.

(6) An authority bond is:

(a) issued for an essential public and governmental purpose; and

(b) together with interest on the authority bond and income from the authority bond, exempt from state taxes except an income tax.

(7) Nothing in this section may be construed to limit the right of an obligee to pursue a remedy for the enforcement of a pledge or lien given under this part by the authority on the authority's rents, fees, grants, properties, or revenues.

Section 13. Section **63H-9-303** is enacted to read:

63H-9-303. Purchaser of an authority bond.

(1) The following may purchase an authority bond with money owned or controlled by the purchaser:

(a) a person;

(b) a political subdivision of the state;

(c) another entity; or

(d) a public or private officer.

(2) Nothing in this part may be construed to relieve a purchaser of an authority bond of a duty to exercise reasonable care in selecting securities.

(3) The authority may purchase the authority's own authority bond at a price that the authority determines.

Section 14. Section **63H-9-304** is enacted to read:

63H-9-304. Obligee rights.

In addition to a right that is conferred on an obligee of an authority bond and subject to contractual restrictions binding on the obligee, an obligee may:

(1) by mandamus, suit, action, or other proceeding:

(a) compel the authority and the authority's officers, agents, or employees to perform a term, provision, and covenant contained in a contract of the authority with or for the benefit of

the obligee; and

(b) require the authority to carry out the covenants and agreements of the authority and to fulfill the duties imposed on the authority by this part; and

(2) by suit, action, or proceeding in equity enjoin an act that is unlawful or violates the rights of the obligee.

Section 15. Section **63J-1-602.1** is amended to read:

63J-1-602.1. List of nonlapsing appropriations from accounts and funds.

Appropriations made from the following accounts or funds are nonlapsing:

(1) The Utah Intracurricular Student Organization Support for Agricultural Education and Leadership Restricted Account created in Section [4-42-102](#).

(2) The Native American Repatriation Restricted Account created in Section [9-9-407](#).

(3) The Martin Luther King, Jr. Civil Rights Support Restricted Account created in Section [9-18-102](#).

(4) The National Professional Men's Soccer Team Support of Building Communities Restricted Account created in Section [9-19-102](#).

(5) Funds collected for directing and administering the C-PACE district created in Section [11-42a-106](#).

(6) Money received by the Utah Inland Port Authority, as provided in Section [11-58-105](#).

(7) The "Latino Community Support Restricted Account" created in Section [13-1-16](#).

(8) The Clean Air Support Restricted Account created in Section [19-1-109](#).

(9) The Division of Air Quality Oil, Gas, and Mining Restricted Account created in Section [19-2a-106](#).

(10) The Division of Water Quality Oil, Gas, and Mining Restricted Account created in Section [19-5-126](#).

(11) The "Support for State-Owned Shooting Ranges Restricted Account" created in Section [23-14-13.5](#).

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

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

- 927 (14) The Children with Cancer Support Restricted Account created in Section
928 26-21a-304.
- 929 (15) State funds for matching federal funds in the Children's Health Insurance Program
930 as provided in Section 26-40-108.
- 931 (16) The Children with Heart Disease Support Restricted Account created in Section
932 26-58-102.
- 933 (17) The Technology Development Restricted Account created in Section 31A-3-104.
- 934 (18) The Criminal Background Check Restricted Account created in Section
935 31A-3-105.
- 936 (19) The Captive Insurance Restricted Account created in Section 31A-3-304, except
937 to the extent that Section 31A-3-304 makes the money received under that section free revenue.
- 938 (20) The Title Licensee Enforcement Restricted Account created in Section
939 31A-23a-415.
- 940 (21) The Health Insurance Actuarial Review Restricted Account created in Section
941 31A-30-115.
- 942 (22) The Insurance Fraud Investigation Restricted Account created in Section
943 31A-31-108.
- 944 (23) The Underage Drinking Prevention Media and Education Campaign Restricted
945 Account created in Section 32B-2-306.
- 946 (24) The Drinking While Pregnant Prevention Media and Education Campaign
947 Restricted Account created in Section 32B-2-308.
- 948 (25) The School Readiness Restricted Account created in Section 35A-15-203.
- 949 (26) Money received by the Utah State Office of Rehabilitation for the sale of certain
950 products or services, as provided in Section 35A-13-202.
- 951 (27) The Oil and Gas Administrative Penalties Account created in Section 40-6-11.
- 952 (28) The Oil and Gas Conservation Account created in Section 40-6-14.5.
- 953 (29) The Division of Oil, Gas, and Mining Restricted account created in Section
954 40-6-23.
- 955 (30) The Electronic Payment Fee Restricted Account created by Section 41-1a-121 to
956 the Motor Vehicle Division.
- 957 (31) The Motor Vehicle Enforcement Division Temporary Permit Restricted Account

- 958 created by Section 41-3-110 to the State Tax Commission.
- 959 (32) The Utah Law Enforcement Memorial Support Restricted Account created in
960 Section 53-1-120.
- 961 (33) The State Disaster Recovery Restricted Account to the Division of Emergency
962 Management, as provided in Section 53-2a-603.
- 963 (34) The Post Disaster Recovery and Mitigation Restricted Account created in Section
964 53-2a-1302.
- 965 (35) The Department of Public Safety Restricted Account to the Department of Public
966 Safety, as provided in Section 53-3-106.
- 967 (36) The Utah Highway Patrol Aero Bureau Restricted Account created in Section
968 53-8-303.
- 969 (37) The DNA Specimen Restricted Account created in Section 53-10-407.
- 970 (38) The Canine Body Armor Restricted Account created in Section 53-16-201.
- 971 (39) The Technical Colleges Capital Projects Fund created in Section 53B-2a-118.
- 972 (40) The Higher Education Capital Projects Fund created in Section 53B-22-202.
- 973 (41) A certain portion of money collected for administrative costs under the School
974 Institutional Trust Lands Management Act, as provided under Section 53C-3-202.
- 975 (42) The Public Utility Regulatory Restricted Account created in Section 54-5-1.5,
976 subject to Subsection 54-5-1.5(4)(d).
- 977 (43) Funds collected from a surcharge fee to provide certain licensees with access to an
978 electronic reference library, as provided in Section 58-3a-105.
- 979 (44) Certain fines collected by the Division of Professional Licensing for violation of
980 unlawful or unprofessional conduct that are used for education and enforcement purposes, as
981 provided in Section 58-17b-505.
- 982 (45) Funds collected from a surcharge fee to provide certain licensees with access to an
983 electronic reference library, as provided in Section 58-22-104.
- 984 (46) Funds collected from a surcharge fee to provide certain licensees with access to an
985 electronic reference library, as provided in Section 58-55-106.
- 986 (47) Funds collected from a surcharge fee to provide certain licensees with access to an
987 electronic reference library, as provided in Section 58-56-3.5.
- 988 (48) Certain fines collected by the Division of Professional Licensing for use in

989 education and enforcement of the Security Personnel Licensing Act, as provided in Section
990 [58-63-103](#).

991 (49) The Relative Value Study Restricted Account created in Section [59-9-105](#).

992 (50) The Cigarette Tax Restricted Account created in Section [59-14-204](#).

993 (51) Funds paid to the Division of Real Estate for the cost of a criminal background
994 check for a mortgage loan license, as provided in Section [61-2c-202](#).

995 (52) Funds paid to the Division of Real Estate for the cost of a criminal background
996 check for principal broker, associate broker, and sales agent licenses, as provided in Section
997 [61-2f-204](#).

998 (53) Certain funds donated to the Department of Health and Human Services, as
999 provided in Section [26B-1-202](#).

1000 (54) The National Professional Men's Basketball Team Support of Women and
1001 Children Issues Restricted Account created in Section [26B-1-302](#).

1002 (55) Certain funds donated to the Division of Child and Family Services, as provided
1003 in Section [80-2-404](#).

1004 (56) The Choose Life Adoption Support Restricted Account created in Section
1005 [80-2-502](#).

1006 (57) Funds collected by the Office of Administrative Rules for publishing, as provided
1007 in Section [63G-3-402](#).

1008 (58) The Immigration Act Restricted Account created in Section [63G-12-103](#).

1009 (59) Money received by the military installation development authority, as provided in
1010 Section [63H-1-504](#).

1011 (60) The Computer Aided Dispatch Restricted Account created in Section [63H-7a-303](#).

1012 (61) The Unified Statewide 911 Emergency Service Account created in Section
1013 [63H-7a-304](#).

1014 (62) The Utah Statewide Radio System Restricted Account created in Section
1015 [63H-7a-403](#).

1016 (63) The Utah Capital Investment Restricted Account created in Section [63N-6-204](#).

1017 (64) The Motion Picture Incentive Account created in Section [63N-8-103](#).

1018 (65) Certain money payable for expenses of the Pete Suazo Utah Athletic Commission,
1019 as provided under Section [63N-10-301](#).

1020 (66) Funds collected by the housing of state probationary inmates or state parole
1021 inmates, as provided in Subsection 64-13e-104(2).

1022 (67) Certain forestry and fire control funds utilized by the Division of Forestry, Fire,
1023 and State Lands, as provided in Section 65A-8-103.

1024 (68) The Amusement Ride Safety Restricted Account, as provided in Section
1025 72-16-204.

1026 (69) Certain funds received by the Office of the State Engineer for well drilling fines or
1027 bonds, as provided in Section 73-3-25.

1028 (70) The Water Resources Conservation and Development Fund, as provided in
1029 Section 73-23-2.

1030 (71) Funds donated or paid to a juvenile court by private sources, as provided in
1031 Subsection 78A-6-203(1)(c).

1032 (72) Fees for certificate of admission created under Section 78A-9-102.

1033 (73) Funds collected for adoption document access as provided in Sections 78B-6-141,
1034 78B-6-144, and 78B-6-144.5.

1035 (74) Funds collected for indigent defense as provided in Title 78B, Chapter 22, Part 4,
1036 Utah Indigent Defense Commission.

1037 (75) The Utah Geological Survey Oil, Gas, and Mining Restricted Account created in
1038 Section 79-3-403.

1039 ~~[(76) Revenue for golf user fees at the Wasatch Mountain State Park, Palisades State~~
1040 ~~Park, and Green River State Park, as provided under Section 79-4-403.]~~

1041 ~~[(77)]~~ (76) Funds donated as described in Section 41-1a-422 for the State Park Fees
1042 Restricted Account created in Section 79-4-402 for support of the Division of State Parks' dark
1043 sky initiative.

1044 ~~[(78)]~~ (77) Certain funds received by the Division of State Parks from the sale or
1045 disposal of buffalo, as provided under Section 79-4-1001.

1046 Section 16. Section 79-4-402 is amended to read:

1047 **79-4-402. State Park Fees Restricted Account.**

1048 (1) There is created within the General Fund a restricted account known as the State
1049 Park Fees Restricted Account.

1050 (2) (a) Except as provided in Subsection (2)(b), the account shall consist of revenue

1051 from:

- 1052 (i) contributions deposited into the account in accordance with Section 41-1a-422;
1053 (ii) all charges allowed under Section 79-4-203;
1054 (iii) proceeds from the sale or disposal of buffalo under Subsection 79-4-1001(2)(b);

1055 and

- 1056 (iv) civil damages collected under Section 76-6-206.2.

1057 (b) The account shall not include revenue the division receives under [Section
1058 ~~79-4-403~~ and] Subsection 79-4-1001(2)(a).

1059 (3) The division shall use funds in this account for the purposes described in Section
1060 79-4-203.

1061 Section 17. **Repealer.**

1062 This bill repeals:

1063 Section 79-4-403, **User fees for golf -- Wasatch Mountain, Palisade, and Green**
1064 **River State Parks.**

1065 Section 18. **Effective date.**

1066 This bill takes effect on July 1, 2023.