# 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;
- 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

S.B. 133

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

79-3-403, Utah Code Annotated 1953

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*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 <u>or Credits</u> of Certain Severance Taxes [~~into Permanent State Trust Fund~~] Act, into the permanent state trust fund.

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

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

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

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

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

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

(1) As used in this section:

(a) "Aggregate annual revenue" means the aggregate annual revenue collected in a fiscal year 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 59-5-116 and 59-5-119.

(b) "Aggregate annual mining revenue" means the aggregate annual revenue collected in a fiscal year from taxes imposed under Title 59, Chapter 5, Part 2, Mining Severance Tax.

(c) "Aggregate annual oil and gas revenue" means 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, after subtracting the amounts required to be distributed under Sections 59-5-116 and 59-5-119.

(d) "Average aggregate annual 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, Severance Tax on Oil, Gas, and Mining:

(i) after subtracting the amounts required to be distributed under Sections 59-5-116 and 59-5-119; and

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

(e) "Average aggregate annual mining 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 2, Mining Severance Tax, ending in the fiscal year immediately preceding a 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 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.

Section 8. 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, 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 9. 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:

(i) for which production began on or before June 30, 1995; and

(ii) attributable to interests:

(A) held in trust by the United States for the Tribe and its members; or

(B) on lands identified in Pub. L. No. 440, 62 Stat. 72 (1948);

(b) for taxes imposed under this part, 80% of taxes collected on oil, gas, or other hydrocarbon substances produced from a well:

(i) for which production began on or after July 1, 1995; and

(ii) attributable to interests:

(A) held in trust by the United States for the Tribe and its members; or

(B) on lands identified in Pub. L. No. 440, 62 Stat. 72 (1948); and

(c) for taxes imposed under this part, 80% of taxes collected on oil, gas, or other hydrocarbon substances produced from a well:

(i) for which production began on or after January 1, 2001; and

(ii) attributable to interests on lands conveyed to the tribe under the Ute-Moab Land Restoration Act, Pub. L. No. 106-398, Sec. 3303.

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

(i) $3,000,000 in fiscal year 2005-06;

(ii) $5,000,000 in fiscal year 2006-07;

(iii) $6,000,000 in fiscal years 2007-08 and 2008-09; and

(iv) for fiscal years beginning with fiscal year 2009-10, the amount determined by the commission as described in Subsection (2)(b).

(b) (i) The commission shall increase or decrease the dollar amount described in Subsection (2)(a)(iii) by a percentage equal to the percentage difference between the consumer price index for the preceding calendar year and the consumer price index for calendar year 2008; and

(ii) after making an increase or decrease under Subsection (2)(b)(i), round the dollar amount to the nearest whole dollar.

(c) For purposes of this Subsection (2), "consumer price index" is as described in Section 1(f)(4), Internal Revenue Code, and defined in Section (1)(f)(5), Internal Revenue 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, and 59-5-115.

Section 10. 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, and 59-5-115.

Section 11. 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 or 51-9-306, 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 12. Section **63I-1-263** is amended to read:

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

(1) In relation to the Utah Transparency Advisory Board, on January 1, 2025:

(a) Subsection 63A-1-201(1) is repealed;

(b) Subsection 63A-1-202(2)(c), the language "using criteria established by the board" is repealed;

(c) Section 63A-1-203 is repealed;

(d) Subsections 63A-1-204(1) and (2), the language "After consultation with the board, and" is repealed; and

(e) Subsection 63A-1-204(1)(b), the language "using the standards provided in Subsection 63A-1-203(3)(c)" is repealed.

(2) Subsection 63A-5b-405(5), relating to prioritizing and allocating capital improvement funding, is repealed July 1, 2024.

(3) Section 63A-5b-1003, State Facility Energy Efficiency Fund, is repealed July 1, 2023.

(4) Sections 63A-9-301 and 63A-9-302, related to the Motor Vehicle Review Committee, are repealed July 1, 2023.

(5) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July 1, 2028.

(6) Title 63C, Chapter 6, Utah Seismic Safety Commission, is repealed January 1, 2025.

(7) Title 63C, Chapter 12, Snake Valley Aquifer Advisory Council, is repealed July 1, 2024.

(8) Title 63C, Chapter 17, Point of the Mountain Development Commission Act, is repealed July 1, 2021.

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

(10) Title 63C, Chapter 21, Outdoor Adventure Commission, is repealed July 1, 2025.

(11) Title 63F, Chapter 2, Data Security Management Council, is repealed July 1, 2025.

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

(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 13. 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

(c) Title 63J, Chapter 4, Part 7, Employability to Careers Program, is repealed.

(11) Title 63M, Chapter 4, Part 8, Voluntary Home Energy Information Pilot Program Act, is repealed January 1, 2022.

(12) Sections 63M-7-213 and 63M-7-213.5 are repealed on January 1, 2023.

(13) Subsection 63N-12-508(3) is repealed December 31, 2021.

(14) Title 63N, Chapter 13, Part 3, Facilitating [~~Public-Private~~] Public-private Partnerships Act, is repealed January 1, 2024.

(15) Title 63N, Chapter 15, COVID-19 Economic Recovery Programs, is repealed December 31, 2021.

Section 14. 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.

[~~(9)~~] (11) The "Support for State-Owned Shooting Ranges Restricted Account" created in Section 23-14-13.5.

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

[~~(11)~~] (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.

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

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

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

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

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

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

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

[~~(19)~~] (21) The Title Licensee Enforcement Restricted Account created in Section

31A-23a-415.

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

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

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

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

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

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

[~~(26)~~] (28) The Oil and Gas Conservation Account created in Section 40-6-14.5.

(29) The Division of Oil, Gas, and Mining Restricted account created in Section 40-6-23.

[~~(27)~~] (30) The Electronic Payment Fee Restricted Account created by Section 41-1a-121 to the Motor Vehicle Division.

[~~(28)~~] (31) The Motor Vehicle Enforcement Division Temporary Permit Restricted Account created by Section 41-3-110 to the State Tax Commission.

[~~(29)~~] (32) The Utah Law Enforcement Memorial Support Restricted Account created in Section 53-1-120.

[~~(30)~~] (33) The State Disaster Recovery Restricted Account to the Division of Emergency Management, as provided in Section 53-2a-603.

[~~(31)~~] (34) The Department of Public Safety Restricted Account to the Department of Public Safety, as provided in Section 53-3-106.

[~~(32)~~] (35) The Utah Highway Patrol Aero Bureau Restricted Account created in Section 53-8-303.

[~~(33)~~] (36) The DNA Specimen Restricted Account created in Section 53-10-407.

[~~(34)~~] (37) The Canine Body Armor Restricted Account created in Section 53-16-201.

[~~(35)~~] (38) The Technical Colleges Capital Projects Fund created in Section 53B-2a-118.

[~~(36)~~] (39) The Higher Education Capital Projects Fund created in Section 53B-22-202.

[~~(37)~~] (40) A certain portion of money collected for administrative costs under the School Institutional Trust Lands Management Act, as provided under Section 53C-3-202.

[~~(38)~~] (41) The Public Utility Regulatory Restricted Account created in Section 54-5-1.5, subject to Subsection 54-5-1.5(4)(d).

[~~(39)~~] (42) Funds collected from a surcharge fee to provide certain licensees with access to an electronic reference library, as provided in Section 58-3a-105.

[~~(40)~~] (43) Certain fines collected by the Division of Occupational and Professional Licensing for violation of unlawful or unprofessional conduct that are used for education and enforcement purposes, as provided in Section 58-17b-505.

[~~(41)~~] (44) Funds collected from a surcharge fee to provide certain licensees with access to an electronic reference library, as provided in Section 58-22-104.

[~~(42)~~] (45) Funds collected from a surcharge fee to provide certain licensees with access to an electronic reference library, as provided in Section 58-55-106.

[~~(43)~~] (46) Funds collected from a surcharge fee to provide certain licensees with access to an electronic reference library, as provided in Section 58-56-3.5.

[~~(44)~~] (47) Certain fines collected by the Division of Occupational and Professional Licensing for use in education and enforcement of the Security Personnel Licensing Act, as provided in Section 58-63-103.

[~~(45)~~] (48) The Relative Value Study Restricted Account created in Section 59-9-105.

[~~(46)~~] (49) The Cigarette Tax Restricted Account created in Section 59-14-204.

[~~(47)~~] (50) Funds paid to the Division of Real Estate for the cost of a criminal background check for a mortgage loan license, as provided in Section 61-2c-202.

[~~(48)~~] (51) Funds paid to the Division of Real Estate for the cost of a criminal background check for principal broker, associate broker, and sales agent licenses, as provided in Section 61-2f-204.

[~~(49)~~] (52) Certain funds donated to the Department of Human Services, as provided in Section 62A-1-111.

[~~(50)~~] (53) The National Professional Men's Basketball Team Support of Women and Children Issues Restricted Account created in Section 62A-1-202.

[~~(51)~~] (54) Certain funds donated to the Division of Child and Family Services, as provided in Section 62A-4a-110.

[~~(52)~~] (55) The Choose Life Adoption Support Restricted Account created in Section 62A-4a-608.

[~~(53)~~] (56) Funds collected by the Office of Administrative Rules for publishing, as provided in Section 63G-3-402.

[~~(54)~~] (57) The Immigration Act Restricted Account created in Section 63G-12-103.

[~~(55)~~] (58) Money received by the military installation development authority, as provided in Section 63H-1-504.

[~~(56)~~] (59) The Computer Aided Dispatch Restricted Account created in Section 63H-7a-303.

[~~(57)~~] (60) The Unified Statewide 911 Emergency Service Account created in Section 63H-7a-304.

[~~(58)~~] (61) The Utah Statewide Radio System Restricted Account created in Section 63H-7a-403.

[~~(59)~~] (62) The Employability to Careers Program Restricted Account created in Section 63J-4-703.

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

[~~(61)~~] (64) Certain money payable for expenses of the Pete Suazo Utah Athletic Commission, as provided under Section 63N-10-301.

[~~(62)~~] (65) Funds collected by the housing of state probationary inmates or state parole inmates, as provided in Subsection 64-13e-104(2).

[~~(63)~~] (66) Certain forestry and fire control funds utilized by the Division of Forestry, Fire, and State Lands, as provided in Section 65A-8-103.

[~~(64)~~] (67) The Transportation of Veterans to Memorials Support Restricted Account created in Section 71-14-102.

[~~(65)~~] (68) The Amusement Ride Safety Restricted Account, as provided in Section 72-16-204.

[~~(66)~~] (69) Certain funds received by the Office of the State Engineer for well drilling fines or bonds, as provided in Section 73-3-25.

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

Section 73-23-2.

[~~(68)~~] (71) Funds donated or paid to a juvenile court by private sources, as provided in Subsection 78A-6-203(1)(c).

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

[~~(70)~~] (73) Funds collected for adoption document access as provided in Sections 78B-6-141, 78B-6-144, and 78B-6-144.5.

[~~(71)~~] (74) Funds collected for indigent defense as provided in Title 78B, Chapter 22, Part 4, Utah Indigent Defense Commission.

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

[~~(72)~~] (76) Revenue for golf user fees at the Wasatch Mountain State Park, Palisades 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 15. 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.