

Population Data Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Stephanie Gricius

Senate Sponsor:

LONG TITLE**General Description:**

This bill addresses population data.

Highlighted Provisions:

This bill:

- in circumstances where a population estimate is available from the Utah Population Committee and the United States Bureau of the Census, requires the use of the census or census estimate only if the Utah Population Committee estimate is unavailable;
- requires government entities to share information with the Utah Population Committee that is necessary for the committee to prepare population estimates; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:**AMENDS:**

- 10-2-602 (Effective 05/07/25)**, as last amended by Laws of Utah 2018, Chapter 330
- 10-2-711 (Effective 05/07/25)**, as last amended by Laws of Utah 2018, Chapter 330
- 10-9a-103 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 464
- 10-9a-302 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 438
- 17-27a-103 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 464
- 17-27a-302 (Effective 05/07/25)**, as last amended by Laws of Utah 2021, Chapter 385
- 17-50-502 (Effective 05/07/25)**, as last amended by Laws of Utah 2019, Chapter 14
- 17B-2a-802 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapter 498
- 26B-3-301 (Effective 05/07/25)**, as renumbered and amended by Laws of Utah 2023, Chapter 306
- 59-1-403 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapters 25, 35

59-12-205 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 535
59-12-401 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 419
59-12-402 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 419
59-12-405 (Effective 07/01/25), as last amended by Laws of Utah 2019, Chapter 245
59-12-603 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 274
59-12-1102 (Effective 07/01/25), as last amended by Laws of Utah 2023, Chapters 435,
 471
59-12-2206 (Effective 05/07/25), as last amended by Laws of Utah 2023, Chapter 471
59-12-2219 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 498
59-12-2220 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapters 498,
 501
63C-20-105 (Effective 05/07/25), as last amended by Laws of Utah 2021, Chapter 382
67-1a-2 (Effective 05/07/25), as last amended by Laws of Utah 2024, Chapter 438
72-2-108 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 438
72-2-133 (Effective 07/01/25), as enacted by Laws of Utah 2023, Chapter 372
73-5-8.5 (Effective 05/07/25), as enacted by Laws of Utah 2023, Chapter 248
78B-1-110 (Effective 05/07/25), as last amended by Laws of Utah 2018, Chapter 330

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

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

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

- (1) The resolution of the governing body or the petition of the electors shall include:
 - (a) a statement fully describing each of the areas to be included within the consolidated municipality;
 - (b) the name of the proposed consolidated municipality; and
 - (c) the names of the municipalities to be consolidated.
- (2)(a) The resolution or petition shall state the population of each of the municipalities within the area of the proposed consolidated municipality and the total population of the proposed consolidated municipality.
- (b)(~~(i)~~) The population [~~figure~~] for each municipality under Subsection (2)(a) shall be derived from:
 - ~~{(h)}~~ (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
 - ~~{(i)}~~ (ii) if the Utah Population Committee estimate is not available, the most recent

official census or census estimate of the United States Bureau of the Census.

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

Section 2. Section **10-2-711** is amended to read:

10-2-711 (Effective 05/07/25). Dissolution by the county legislative body.

(1)(a) A municipality having fewer than 50 residents may be dissolved on application to the district court by the county legislative body of the county where the municipality is located.

(b)~~[(i)]~~ The population ~~[figure]~~ for each municipality under Subsection (1)(a) shall be derived from:

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

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

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

(2) Notice of the application shall be served on the municipality in the manner prescribed by law or by publication in the manner provided by law if the municipal authorities cannot be served.

(3) The district court may enter an order approving the dissolution of the municipality on a finding that the existence of the municipality serves no valid municipal purpose, its existence is a sham, or on a clear and convincing showing that the best interests of the community would be served by the dissolution.

(4) If the municipality is dissolved, the district court shall wind down the affairs and dissolve the municipality as quickly as possible in the same manner as is provided in [~~Sections 10-2-705 through 10-2-709~~] Part 7, Dissolution of Municipalities.

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

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

As used in this chapter:

(1) "Accessory dwelling unit" means a habitable living unit added to, created within, or detached from a primary single-family dwelling and contained on one lot.

(2) "Adversely affected party" means a person other than a land use applicant who:

(a) owns real property adjoining the property that is the subject of a land use application

99 or land use decision; or

100 (b) will suffer a damage different in kind than, or an injury distinct from, that of the
101 general community as a result of the land use decision.

102 (3) "Affected entity" means a county, municipality, special district, special service district
103 under Title 17D, Chapter 1, Special Service District Act, school district, interlocal
104 cooperation entity established under Title 11, Chapter 13, Interlocal Cooperation Act,
105 specified public utility, property owner, property owners association, or the Department
106 of Transportation, if:

107 (a) the entity's services or facilities are likely to require expansion or significant
108 modification because of an intended use of land;

109 (b) the entity has filed with the municipality a copy of the entity's general or long-range
110 plan; or

111 (c) the entity has filed with the municipality a request for notice during the same
112 calendar year and before the municipality provides notice to an affected entity in
113 compliance with a requirement imposed under this chapter.

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

115 (a) a single project;

116 (b) the subject of a land use approval that sponsors of a referendum timely challenged in
117 accordance with Subsection 20A-7-601(6); and

118 (c) determined to be legally referable under Section 20A-7-602.8.

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

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

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

127 (i) an operating charter school;

128 (ii) a charter school applicant that a charter school authorizer approves in accordance
129 with Title 53G, Chapter 5, Part 3, Charter School Authorization; or

130 (iii) an entity that is working on behalf of a charter school or approved charter
131 applicant to develop or construct a charter school building.

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

- (8) "Conditional use" means a land use that, because of the unique characteristics or potential impact of the land use on the municipality, surrounding neighbors, or adjacent land uses, may not be compatible in some areas or may be compatible only if certain conditions are required that mitigate or eliminate the detrimental impacts.
- (9) "Constitutional taking" means a governmental action that results in a taking of private property so that compensation to the owner of the property is required by the:
- (a) Fifth or Fourteenth Amendment of the Constitution of the United States; or
 - (b) Utah Constitution, Article I, Section 22.
- (10) "Culinary water authority" means the department, agency, or public entity with responsibility to review and approve the feasibility of the culinary water system and sources for the subject property.
- (11) "Development activity" means:
- (a) any construction or expansion of a building, structure, or use that creates additional demand and need for public facilities;
 - (b) any change in use of a building or structure that creates additional demand and need for public facilities; or
 - (c) any change in the use of land that creates additional demand and need for public facilities.
- (12)(a) "Development agreement" means a written agreement or amendment to a written agreement between a municipality and one or more parties that regulates or controls the use or development of a specific area of land.
- (b) "Development agreement" does not include an improvement completion assurance.
- (13)(a) "Disability" means a physical or mental impairment that substantially limits one or more of a person's major life activities, including a person having a record of such an impairment or being regarded as having such an impairment.
- (b) "Disability" does not include current illegal use of, or addiction to, any federally controlled substance, as defined in Section 102 of the Controlled Substances Act, 21 U.S.C. 802.
- (14) "Educational facility":
- (a) means:
 - (i) a school district's building at which pupils assemble to receive instruction in a program for any combination of grades from preschool through grade 12, including kindergarten and a program for children with disabilities;
 - (ii) a structure or facility:

- 167 (A) located on the same property as a building described in Subsection (14)(a)(i);
168 and
169 (B) used in support of the use of that building; and
170 (iii) a building to provide office and related space to a school district's administrative
171 personnel; and
172 (b) does not include:
173 (i) land or a structure, including land or a structure for inventory storage, equipment
174 storage, food processing or preparing, vehicle storage or maintenance, or similar
175 use that is:
176 (A) not located on the same property as a building described in Subsection
177 (14)(a)(i); and
178 (B) used in support of the purposes of a building described in Subsection
179 (14)(a)(i); or
180 (ii) a therapeutic school.
- 181 (15) "Fire authority" means the department, agency, or public entity with responsibility to
182 review and approve the feasibility of fire protection and suppression services for the
183 subject property.
- 184 (16) "Flood plain" means land that:
185 (a) is within the 100-year flood plain designated by the Federal Emergency Management
186 Agency; or
187 (b) has not been studied or designated by the Federal Emergency Management Agency
188 but presents a likelihood of experiencing chronic flooding or a catastrophic flood
189 event because the land has characteristics that are similar to those of a 100-year flood
190 plain designated by the Federal Emergency Management Agency.
- 191 (17) "General plan" means a document that a municipality adopts that sets forth general
192 guidelines for proposed future development of the land within the municipality.
- 193 (18) "Geologic hazard" means:
194 (a) a surface fault rupture;
195 (b) shallow groundwater;
196 (c) liquefaction;
197 (d) a landslide;
198 (e) a debris flow;
199 (f) unstable soil;
200 (g) a rock fall; or

- 201 (h) any other geologic condition that presents a risk:
- 202 (i) to life;
- 203 (ii) of substantial loss of real property; or
- 204 (iii) of substantial damage to real property.
- 205 (19) "Historic preservation authority" means a person, board, commission, or other body
- 206 designated by a legislative body to:
- 207 (a) recommend land use regulations to preserve local historic districts or areas; and
- 208 (b) administer local historic preservation land use regulations within a local historic
- 209 district or area.
- 210 (20) "Home-based microschool" means the same as that term is defined in Section
- 211 53G-6-201.
- 212 (21) "Hookup fee" means a fee for the installation and inspection of any pipe, line, meter,
- 213 or appurtenance that connects to a municipal water, sewer, storm water, power, or other
- 214 utility system.
- 215 (22) "Identical plans" means building plans submitted to a municipality that:
- 216 (a) are clearly marked as "identical plans";
- 217 (b) are substantially identical to building plans that were previously submitted to and
- 218 reviewed and approved by the municipality; and
- 219 (c) describe a building that:
- 220 (i) is located on land zoned the same as the land on which the building described in
- 221 the previously approved plans is located;
- 222 (ii) is subject to the same geological and meteorological conditions and the same law
- 223 as the building described in the previously approved plans;
- 224 (iii) has a floor plan identical to the building plan previously submitted to and
- 225 reviewed and approved by the municipality; and
- 226 (iv) does not require any additional engineering or analysis.
- 227 (23) "Impact fee" means a payment of money imposed under Title 11, Chapter 36a, Impact
- 228 Fees Act.
- 229 (24) "Improvement completion assurance" means a surety bond, letter of credit, financial
- 230 institution bond, cash, assignment of rights, lien, or other equivalent security required by
- 231 a municipality to guaranty the proper completion of landscaping or an infrastructure
- 232 improvement required as a condition precedent to:
- 233 (a) recording a subdivision plat; or
- 234 (b) development of a commercial, industrial, mixed use, or multifamily project.

- (25) "Improvement warranty" means an applicant's unconditional warranty that the applicant's installed and accepted landscaping or infrastructure improvement:
- (a) complies with the municipality's written standards for design, materials, and workmanship; and
 - (b) will not fail in any material respect, as a result of poor workmanship or materials, within the improvement warranty period.
- (26) "Improvement warranty period" means a period:
- (a) no later than one year after a municipality's acceptance of required landscaping; or
 - (b) no later than one year after a municipality's acceptance of required infrastructure, unless the municipality:
 - (i) determines for good cause that a one-year period would be inadequate to protect the public health, safety, and welfare; and
 - (ii) has substantial evidence, on record:
 - (A) of prior poor performance by the applicant; or
 - (B) that the area upon which the infrastructure will be constructed contains suspect soil and the municipality has not otherwise required the applicant to mitigate the suspect soil.
- (27) "Infrastructure improvement" means permanent infrastructure that is essential for the public health and safety or that:
- (a) is required for human occupation; and
 - (b) an applicant must install:
 - (i) in accordance with published installation and inspection specifications for public improvements; and
 - (ii) whether the improvement is public or private, as a condition of:
 - (A) recording a subdivision plat;
 - (B) obtaining a building permit; or
 - (C) development of a commercial, industrial, mixed use, condominium, or multifamily project.
- (28) "Internal lot restriction" means a platted note, platted demarcation, or platted designation that:
- (a) runs with the land; and
 - (b)(i) creates a restriction that is enclosed within the perimeter of a lot described on the plat; or
 - (ii) designates a development condition that is enclosed within the perimeter of a lot

- 269 described on the plat.
- 270 (29) "Land use applicant" means a property owner, or the property owner's designee, who
271 submits a land use application regarding the property owner's land.
- 272 (30) "Land use application":
- 273 (a) means an application that is:
- 274 (i) required by a municipality; and
- 275 (ii) submitted by a land use applicant to obtain a land use decision; and
- 276 (b) does not mean an application to enact, amend, or repeal a land use regulation.
- 277 (31) "Land use authority" means:
- 278 (a) a person, board, commission, agency, or body, including the local legislative body,
279 designated by the local legislative body to act upon a land use application; or
- 280 (b) if the local legislative body has not designated a person, board, commission, agency,
281 or body, the local legislative body.
- 282 (32) "Land use decision" means an administrative decision of a land use authority or appeal
283 authority regarding:
- 284 (a) a land use permit; or
- 285 (b) a land use application.
- 286 (33) "Land use permit" means a permit issued by a land use authority.
- 287 (34) "Land use regulation":
- 288 (a) means a legislative decision enacted by ordinance, law, code, map, resolution,
289 specification, fee, or rule that governs the use or development of land;
- 290 (b) includes the adoption or amendment of a zoning map or the text of the zoning code;
291 and
- 292 (c) does not include:
- 293 (i) a land use decision of the legislative body acting as the land use authority, even if
294 the decision is expressed in a resolution or ordinance; or
- 295 (ii) a temporary revision to an engineering specification that does not materially:
- 296 (A) increase a land use applicant's cost of development compared to the existing
297 specification; or
- 298 (B) impact a land use applicant's use of land.
- 299 (35) "Legislative body" means the municipal council.
- 300 (36) "Local historic district or area" means a geographically definable area that:
- 301 (a) contains any combination of buildings, structures, sites, objects, landscape features,
302 archeological sites, or works of art that contribute to the historic preservation goals of

- 303 a legislative body; and
- 304 (b) is subject to land use regulations to preserve the historic significance of the local
- 305 historic district or area.
- 306 (37) "Lot" means a tract of land, regardless of any label, that is created by and shown on a
- 307 subdivision plat that has been recorded in the office of the county recorder.
- 308 (38)(a) "Lot line adjustment" means a relocation of a lot line boundary between
- 309 adjoining lots or between a lot and adjoining parcels in accordance with Section
- 310 10-9a-608:
- 311 (i) whether or not the lots are located in the same subdivision; and
- 312 (ii) with the consent of the owners of record.
- 313 (b) "Lot line adjustment" does not mean a new boundary line that:
- 314 (i) creates an additional lot; or
- 315 (ii) constitutes a subdivision or a subdivision amendment.
- 316 (c) "Lot line adjustment" does not include a boundary line adjustment made by the
- 317 Department of Transportation.
- 318 (39) "Major transit investment corridor" means public transit service that uses or occupies:
- 319 (a) public transit rail right-of-way;
- 320 (b) dedicated road right-of-way for the use of public transit, such as bus rapid transit; or
- 321 (c) fixed-route bus corridors subject to an interlocal agreement or contract between a
- 322 municipality or county and:
- 323 (i) a public transit district as defined in Section 17B-2a-802; or
- 324 (ii) an eligible political subdivision as defined in Section [59-12-2219] 59-12-2202.
- 325 (40) "Micro-education entity" means the same as that term is defined in Section 53G-6-201.
- 326 (41) "Moderate income housing" means housing occupied or reserved for occupancy by
- 327 households with a gross household income equal to or less than 80% of the median gross
- 328 income for households of the same size in the county in which the city is located.
- 329 (42) "Municipal utility easement" means an easement that:
- 330 (a) is created or depicted on a plat recorded in a county recorder's office and is described
- 331 as a municipal utility easement granted for public use;
- 332 (b) is not a protected utility easement or a public utility easement as defined in Section
- 333 54-3-27;
- 334 (c) the municipality or the municipality's affiliated governmental entity uses and
- 335 occupies to provide a utility service, including sanitary sewer, culinary water,
- 336 electrical, storm water, or communications or data lines;

(d) is used or occupied with the consent of the municipality in accordance with an authorized franchise or other agreement;

(e)(i) is used or occupied by a specified public utility in accordance with an authorized franchise or other agreement; and

(ii) is located in a utility easement granted for public use; or

(f) is described in Section 10-9a-529 and is used by a specified public utility.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

371 and:

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

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

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

376 (i) creates an additional parcel; or

377 (ii) constitutes a subdivision.

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

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

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

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

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

388 (c) a survey of total residential land use;

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

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

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

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

397 (a) is designated by a Utah Geological Survey map, county geologist map, or other
398 relevant map or report as needing further study to determine the area's potential for
399 geologic hazard; or

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

403 (53) "Public agency" means:

404 (a) the federal government;

(b) the state;

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

(d) a charter school.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(e) does not have higher traffic volumes resulting from connecting previously separated areas of the municipal road network;

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

centers, sports complexes, or libraries; and

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

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

(a) parliamentary order and procedure;

(b) ethical behavior; and

(c) civil discourse.

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

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

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

(65) "Specified public agency" means:

(a) the state;

(b) a school district; or

(c) a charter school.

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

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

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

(b) "Subdivision" includes:

(i) the division or development of land, whether by deed, metes and bounds description, devise and testacy, map, plat, or other recorded instrument, regardless of whether the division includes all or a portion of a parcel or lot; and

(ii) except as provided in Subsection (68)(c), divisions of land for residential and nonresidential uses, including land used or to be used for commercial, agricultural,

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

- 507 subdivision; or
- 508 (v) alters a common area or other common amenity within the subdivision.
- 509 (b) "Subdivision amendment" does not include a lot line adjustment, between a single lot
- 510 and an adjoining lot or parcel, that alters the outside boundary of the subdivision.
- 511 (70) "Substantial evidence" means evidence that:
- 512 (a) is beyond a scintilla; and
- 513 (b) a reasonable mind would accept as adequate to support a conclusion.
- 514 (71) "Suspect soil" means soil that has:
- 515 (a) a high susceptibility for volumetric change, typically clay rich, having more than a
- 516 3% swell potential;
- 517 (b) bedrock units with high shrink or swell susceptibility; or
- 518 (c) gypsiferous silt and clay, gypsum, or bedrock units containing abundant gypsum
- 519 commonly associated with dissolution and collapse features.
- 520 (72) "Therapeutic school" means a residential group living facility:
- 521 (a) for four or more individuals who are not related to:
- 522 (i) the owner of the facility; or
- 523 (ii) the primary service provider of the facility;
- 524 (b) that serves students who have a history of failing to function:
- 525 (i) at home;
- 526 (ii) in a public school; or
- 527 (iii) in a nonresidential private school; and
- 528 (c) that offers:
- 529 (i) room and board; and
- 530 (ii) an academic education integrated with:
- 531 (A) specialized structure and supervision; or
- 532 (B) services or treatment related to a disability, an emotional development, a
- 533 behavioral development, a familial development, or a social development.
- 534 (73) "Transferable development right" means a right to develop and use land that originates
- 535 by an ordinance that authorizes a land owner in a designated sending zone to transfer
- 536 land use rights from a designated sending zone to a designated receiving zone.
- 537 (74) "Unincorporated" means the area outside of the incorporated area of a city or town.
- 538 (75) "Water interest" means any right to the beneficial use of water, including:
- 539 (a) each of the rights listed in Section 73-1-11; and
- 540 (b) an ownership interest in the right to the beneficial use of water represented by:

(i) a contract; or

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

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

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

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

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

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

(b) land use regulations, including:

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

(ii) amendments to existing land use regulations;

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

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

(e) application processes that:

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

(ii) shall protect the right of each:

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

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

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

(2) Before making a recommendation to a legislative body on an item described in Subsection (1)(a) or (b), the planning commission shall hold a public hearing in accordance with Section 10-9a-404.

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

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

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

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

(A) a city of the first, second, third, or fourth class; and

(B) a city of the fifth class with a population of 5,000 or more, if the city is located within a county of the first, second, or third class.

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

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

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

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

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

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

(i) one hour of annual training on general powers and duties under ~~[Title 10, Chapter 9a, Municipal Land Use, Development, and Management Act]~~ this chapter; and

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

(A) appeals and variances;

(B) conditional use permits;

(C) exactions;

(D) impact fees;

(E) vested rights;

(F) subdivision regulations and improvement guarantees;

(G) land use referenda;

(H) property rights;

(I) real estate procedures and financing;

(J) zoning, including use-based and form-based; and

(K) drafting ordinances and code that complies with statute.

(c) A newly appointed planning commission member may not participate in a public

meeting as an appointed member until the member completes the training described in Subsection (6)(b)(i).

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

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

(i) municipal staff;

(ii) the Utah League of Cities and Towns; or

(iii) a list of training courses selected by:

(A) the Utah League of Cities and Towns; or

(B) the Division of Real Estate created in Section 61-2-201.

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

(i) monitor compliance with the training requirements in Subsection (6)(b); and

(ii) maintain a record of training completion at the end of each calendar year.

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

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

As used in this chapter:

(1) "Accessory dwelling unit" means a habitable living unit added to, created within, or detached from a primary single-family dwelling and contained on one lot.

(2) "Adversely affected party" means a person other than a land use applicant who:

(a) owns real property adjoining the property that is the subject of a land use application or land use decision; or

(b) will suffer a damage different in kind than, or an injury distinct from, that of the general community as a result of the land use decision.

(3) "Affected entity" means a county, municipality, special district, special service district under Title 17D, Chapter 1, Special Service District Act, school district, interlocal cooperation entity established under Title 11, Chapter 13, Interlocal Cooperation Act, specified property owner, property owner's association, public utility, or the Department of Transportation, if:

(a) the entity's services or facilities are likely to require expansion or significant modification because of an intended use of land;

(b) the entity has filed with the county a copy of the entity's general or long-range plan; or

(c) the entity has filed with the county a request for notice during the same calendar year

and before the county provides notice to an affected entity in compliance with a requirement imposed under this chapter.

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

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

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

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

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

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

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

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

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

(10) "Constitutional taking" means a governmental action that results in a taking of private property so that compensation to the owner of the property is required by the:

- (a) Fifth or Fourteenth Amendment of the Constitution of the United States; or
- (b) Utah Constitution, Article I, Section 22.

(11) "County utility easement" means an easement that:

- (a) a plat recorded in a county recorder's office described as a county utility easement or otherwise as a utility easement;

(b) is not a protected utility easement or a public utility easement as defined in Section 54-3-27;

(c) the county or the county's affiliated governmental entity owns or creates; and

(d)(i) either:

(A) no person uses or occupies; or

(B) the county or the county's affiliated governmental entity uses and occupies to provide a utility service, including sanitary sewer, culinary water, electrical, storm water, or communications or data lines; or

(ii) a person uses or occupies with or without an authorized franchise or other agreement with the county.

(12) "Culinary water authority" means the department, agency, or public entity with responsibility to review and approve the feasibility of the culinary water system and sources for the subject property.

(13) "Development activity" means:

(a) any construction or expansion of a building, structure, or use that creates additional demand and need for public facilities;

(b) any change in use of a building or structure that creates additional demand and need for public facilities; or

(c) any change in the use of land that creates additional demand and need for public facilities.

(14)(a) "Development agreement" means a written agreement or amendment to a written agreement between a county and one or more parties that regulates or controls the use or development of a specific area of land.

(b) "Development agreement" does not include an improvement completion assurance.

(15)(a) "Disability" means a physical or mental impairment that substantially limits one or more of a person's major life activities, including a person having a record of such an impairment or being regarded as having such an impairment.

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

(16) "Educational facility":

(a) means:

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

- 711 including kindergarten and a program for children with disabilities;
712 (ii) a structure or facility:
713 (A) located on the same property as a building described in Subsection (16)(a)(i);
714 and
715 (B) used in support of the use of that building; and
716 (iii) a building to provide office and related space to a school district's administrative
717 personnel; and
718 (b) does not include:
719 (i) land or a structure, including land or a structure for inventory storage, equipment
720 storage, food processing or preparing, vehicle storage or maintenance, or similar
721 use that is:
722 (A) not located on the same property as a building described in Subsection
723 (16)(a)(i); and
724 (B) used in support of the purposes of a building described in Subsection
725 (16)(a)(i); or
726 (ii) a therapeutic school.
- 727 (17) "Fire authority" means the department, agency, or public entity with responsibility to
728 review and approve the feasibility of fire protection and suppression services for the
729 subject property.
- 730 (18) "Flood plain" means land that:
731 (a) is within the 100-year flood plain designated by the Federal Emergency Management
732 Agency; or
733 (b) has not been studied or designated by the Federal Emergency Management Agency
734 but presents a likelihood of experiencing chronic flooding or a catastrophic flood
735 event because the land has characteristics that are similar to those of a 100-year flood
736 plain designated by the Federal Emergency Management Agency.
- 737 (19) "Gas corporation" has the same meaning as defined in Section 54-2-1.
- 738 (20) "General plan" means a document that a county adopts that sets forth general
739 guidelines for proposed future development of:
740 (a) the unincorporated land within the county; or
741 (b) for a mountainous planning district, the land within the mountainous planning
742 district.
- 743 (21) "Geologic hazard" means:
744 (a) a surface fault rupture;

- 745 (b) shallow groundwater;
746 (c) liquefaction;
747 (d) a landslide;
748 (e) a debris flow;
749 (f) unstable soil;
750 (g) a rock fall; or
751 (h) any other geologic condition that presents a risk:
752 (i) to life;
753 (ii) of substantial loss of real property; or
754 (iii) of substantial damage to real property.
- 755 (22) "Home-based microschool" means the same as that term is defined in Section
756 53G-6-201.
- 757 (23) "Hookup fee" means a fee for the installation and inspection of any pipe, line, meter,
758 or appurtenance to connect to a county water, sewer, storm water, power, or other utility
759 system.
- 760 (24) "Identical plans" means building plans submitted to a county that:
761 (a) are clearly marked as "identical plans";
762 (b) are substantially identical building plans that were previously submitted to and
763 reviewed and approved by the county; and
764 (c) describe a building that:
765 (i) is located on land zoned the same as the land on which the building described in
766 the previously approved plans is located;
767 (ii) is subject to the same geological and meteorological conditions and the same law
768 as the building described in the previously approved plans;
769 (iii) has a floor plan identical to the building plan previously submitted to and
770 reviewed and approved by the county; and
771 (iv) does not require any additional engineering or analysis.
- 772 (25) "Impact fee" means a payment of money imposed under Title 11, Chapter 36a, Impact
773 Fees Act.
- 774 (26) "Improvement completion assurance" means a surety bond, letter of credit, financial
775 institution bond, cash, assignment of rights, lien, or other equivalent security required by
776 a county to guaranty the proper completion of landscaping or an infrastructure
777 improvement required as a condition precedent to:
778 (a) recording a subdivision plat; or

- 779 (b) development of a commercial, industrial, mixed use, or multifamily project.
- 780 (27) "Improvement warranty" means an applicant's unconditional warranty that the
- 781 applicant's installed and accepted landscaping or infrastructure improvement:
- 782 (a) complies with the county's written standards for design, materials, and workmanship;
- 783 and
- 784 (b) will not fail in any material respect, as a result of poor workmanship or materials,
- 785 within the improvement warranty period.
- 786 (28) "Improvement warranty period" means a period:
- 787 (a) no later than one year after a county's acceptance of required landscaping; or
- 788 (b) no later than one year after a county's acceptance of required infrastructure, unless
- 789 the county:
- 790 (i) determines for good cause that a one-year period would be inadequate to protect
- 791 the public health, safety, and welfare; and
- 792 (ii) has substantial evidence, on record:
- 793 (A) of prior poor performance by the applicant; or
- 794 (B) that the area upon which the infrastructure will be constructed contains
- 795 suspect soil and the county has not otherwise required the applicant to mitigate
- 796 the suspect soil.
- 797 (29) "Infrastructure improvement" means permanent infrastructure that is essential for the
- 798 public health and safety or that:
- 799 (a) is required for human consumption; and
- 800 (b) an applicant must install:
- 801 (i) in accordance with published installation and inspection specifications for public
- 802 improvements; and
- 803 (ii) as a condition of:
- 804 (A) recording a subdivision plat;
- 805 (B) obtaining a building permit; or
- 806 (C) developing a commercial, industrial, mixed use, condominium, or multifamily
- 807 project.
- 808 (30) "Internal lot restriction" means a platted note, platted demarcation, or platted
- 809 designation that:
- 810 (a) runs with the land; and
- 811 (b)(i) creates a restriction that is enclosed within the perimeter of a lot described on
- 812 the plat; or

- 813 (ii) designates a development condition that is enclosed within the perimeter of a lot
814 described on the plat.
- 815 (31) "Interstate pipeline company" means a person or entity engaged in natural gas
816 transportation subject to the jurisdiction of the Federal Energy Regulatory Commission
817 under the Natural Gas Act, 15 U.S.C. Sec. 717 et seq.
- 818 (32) "Intrastate pipeline company" means a person or entity engaged in natural gas
819 transportation that is not subject to the jurisdiction of the Federal Energy Regulatory
820 Commission under the Natural Gas Act, 15 U.S.C. Sec. 717 et seq.
- 821 (33) "Land use applicant" means a property owner, or the property owner's designee, who
822 submits a land use application regarding the property owner's land.
- 823 (34) "Land use application":
824 (a) means an application that is:
825 (i) required by a county; and
826 (ii) submitted by a land use applicant to obtain a land use decision; and
827 (b) does not mean an application to enact, amend, or repeal a land use regulation.
- 828 (35) "Land use authority" means:
829 (a) a person, board, commission, agency, or body, including the local legislative body,
830 designated by the local legislative body to act upon a land use application; or
831 (b) if the local legislative body has not designated a person, board, commission, agency,
832 or body, the local legislative body.
- 833 (36) "Land use decision" means an administrative decision of a land use authority or appeal
834 authority regarding:
835 (a) a land use permit;
836 (b) a land use application; or
837 (c) the enforcement of a land use regulation, land use permit, or development agreement.
- 838 (37) "Land use permit" means a permit issued by a land use authority.
- 839 (38) "Land use regulation":
840 (a) means a legislative decision enacted by ordinance, law, code, map, resolution,
841 specification, fee, or rule that governs the use or development of land;
842 (b) includes the adoption or amendment of a zoning map or the text of the zoning code;
843 and
844 (c) does not include:
845 (i) a land use decision of the legislative body acting as the land use authority, even if
846 the decision is expressed in a resolution or ordinance; or

(ii) a temporary revision to an engineering specification that does not materially:

(A) increase a land use applicant's cost of development compared to the existing specification; or

(B) impact a land use applicant's use of land.

(39) "Legislative body" means the county legislative body, or for a county that has adopted an alternative form of government, the body exercising legislative powers.

(40) "Lot" means a tract of land, regardless of any label, that is created by and shown on a subdivision plat that has been recorded in the office of the county recorder.

(41)(a) "Lot line adjustment" means a relocation of a lot line boundary between adjoining lots or between a lot and adjoining parcels in accordance with Section 17-27a-608:

(i) whether or not the lots are located in the same subdivision; and

(ii) with the consent of the owners of record.

(b) "Lot line adjustment" does not mean a new boundary line that:

(i) creates an additional lot; or

(ii) constitutes a subdivision or a subdivision amendment.

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

(42) "Major transit investment corridor" means public transit service that uses or occupies:

(a) public transit rail right-of-way;

(b) dedicated road right-of-way for the use of public transit, such as bus rapid transit; or

(c) fixed-route bus corridors subject to an interlocal agreement or contract between a municipality or county and:

(i) a public transit district as defined in Section 17B-2a-802; or

(ii) an eligible political subdivision as defined in Section [59-12-2219] 59-12-2202.

(43) "Micro-education entity" means the same as that term is defined in Section 53G-6-201.

(44) "Moderate income housing" means housing occupied or reserved for occupancy by households with a gross household income equal to or less than 80% of the median gross income for households of the same size in the county in which the housing is located.

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

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

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

- 881 (b) reviewing and approving those minor aspects of identical plans that differ from the
882 previously reviewed and approved building plans.
- 883 (47) "Noncomplying structure" means a structure that:
- 884 (a) legally existed before the structure's current land use designation; and
885 (b) because of one or more subsequent land use ordinance changes, does not conform to
886 the setback, height restrictions, or other regulations, excluding those regulations that
887 govern the use of land.
- 888 (48) "Nonconforming use" means a use of land that:
- 889 (a) legally existed before the current land use designation;
890 (b) has been maintained continuously since the time the land use ordinance regulation
891 governing the land changed; and
892 (c) because of one or more subsequent land use ordinance changes, does not conform to
893 the regulations that now govern the use of the land.
- 894 (49) "Official map" means a map drawn by county authorities and recorded in the county
895 recorder's office that:
- 896 (a) shows actual and proposed rights-of-way, centerline alignments, and setbacks for
897 highways and other transportation facilities;
898 (b) provides a basis for restricting development in designated rights-of-way or between
899 designated setbacks to allow the government authorities time to purchase or
900 otherwise reserve the land; and
901 (c) has been adopted as an element of the county's general plan.
- 902 (50) "Parcel" means any real property that is not a lot.
- 903 (51)(a) "Parcel boundary adjustment" means a recorded agreement between owners of
904 adjoining parcels adjusting the mutual boundary, either by deed or by a boundary line
905 agreement in accordance with Section 17-27a-523, if no additional parcel is created
906 and:
- 907 (i) none of the property identified in the agreement is a lot; or
908 (ii) the adjustment is to the boundaries of a single person's parcels.
- 909 (b) "Parcel boundary adjustment" does not mean an adjustment of a parcel boundary line
910 that:
- 911 (i) creates an additional parcel; or
912 (ii) constitutes a subdivision.
- 913 (c) "Parcel boundary adjustment" does not include a boundary line adjustment made by
914 the Department of Transportation.

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

- 949 (58) "Public hearing" means a hearing at which members of the public are provided a
950 reasonable opportunity to comment on the subject of the hearing.
- 951 (59) "Public meeting" means a meeting that is required to be open to the public under Title
952 52, Chapter 4, Open and Public Meetings Act.
- 953 (60) "Public street" means a public right-of-way, including a public highway, public
954 avenue, public boulevard, public parkway, public road, public lane, public alley, public
955 viaduct, public subway, public tunnel, public bridge, public byway, other public
956 transportation easement, or other public way.
- 957 (61) "Receiving zone" means an unincorporated area of a county that the county designates,
958 by ordinance, as an area in which an owner of land may receive a transferable
959 development right.
- 960 (62) "Record of survey map" means a map of a survey of land prepared in accordance with
961 Section 10-9a-603, 17-23-17, 17-27a-603, or 57-8-13.
- 962 (63) "Residential facility for persons with a disability" means a residence:
963 (a) in which more than one person with a disability resides; and
964 (b) which is licensed or certified by the Department of Health and Human Services
965 under:
966 (i) Title 26B, Chapter 2, Part 1, Human Services Programs and Facilities; or
967 (ii) Title 26B, Chapter 2, Part 2, Health Care Facility Licensing and Inspection.
- 968 (64) "Residential roadway" means a public local residential road that:
969 (a) will serve primarily to provide access to adjacent primarily residential areas and
970 property;
971 (b) is designed to accommodate minimal traffic volumes or vehicular traffic;
972 (c) is not identified as a supplementary to a collector or other higher system classified
973 street in an approved municipal street or transportation master plan;
974 (d) has a posted speed limit of 25 miles per hour or less;
975 (e) does not have higher traffic volumes resulting from connecting previously separated
976 areas of the municipal road network;
977 (f) cannot have a primary access, but can have a secondary access, and does not abut lots
978 intended for high volume traffic or community centers, including schools, recreation
979 centers, sports complexes, or libraries; and
980 (g) primarily serves traffic within a neighborhood or limited residential area and is not
981 necessarily continuous through several residential areas.
- 982 (65) "Rules of order and procedure" means a set of rules that govern and prescribe in a

- 983 public meeting:
- 984 (a) parliamentary order and procedure;
- 985 (b) ethical behavior; and
- 986 (c) civil discourse.
- 987 (66) "Sanitary sewer authority" means the department, agency, or public entity with
- 988 responsibility to review and approve the feasibility of sanitary sewer services or onsite
- 989 wastewater systems.
- 990 (67) "Sending zone" means an unincorporated area of a county that the county designates,
- 991 by ordinance, as an area from which an owner of land may transfer a transferable
- 992 development right.
- 993 (68) "Site plan" means a document or map that may be required by a county during a
- 994 preliminary review preceding the issuance of a building permit to demonstrate that an
- 995 owner's or developer's proposed development activity meets a land use requirement.
- 996 (69)(a) "Special district" means an entity under Title 17B, Limited Purpose Local
- 997 Government Entities - Special Districts.
- 998 (b) "Special district" includes a governmental or quasi-governmental entity that is not a
- 999 county, municipality, school district, or the state.
- 1000 (70) "Specified public agency" means:
- 1001 (a) the state;
- 1002 (b) a school district; or
- 1003 (c) a charter school.
- 1004 (71) "Specified public utility" means an electrical corporation, gas corporation, or telephone
- 1005 corporation, as those terms are defined in Section 54-2-1.
- 1006 (72) "State" includes any department, division, or agency of the state.
- 1007 (73)(a) "Subdivision" means any land that is divided, resubdivided, or proposed to be
- 1008 divided into two or more lots or other division of land for the purpose, whether
- 1009 immediate or future, for offer, sale, lease, or development either on the installment
- 1010 plan or upon any and all other plans, terms, and conditions.
- 1011 (b) "Subdivision" includes:
- 1012 (i) the division or development of land, whether by deed, metes and bounds
- 1013 description, devise and testacy, map, plat, or other recorded instrument, regardless
- 1014 of whether the division includes all or a portion of a parcel or lot; and
- 1015 (ii) except as provided in Subsection (73)(c), divisions of land for residential and
- 1016 nonresidential uses, including land used or to be used for commercial, agricultural,

1017 and industrial purposes.

1018 (c) "Subdivision" does not include:

1019 (i) a bona fide division or partition of agricultural land for agricultural purposes;

1020 (ii) a boundary line agreement recorded with the county recorder's office between
1021 owners of adjoining parcels adjusting the mutual boundary in accordance with
1022 Section 17-27a-523 if no new lot is created;

1023 (iii) a recorded document, executed by the owner of record:

1024 (A) revising the legal descriptions of multiple parcels into one legal description
1025 encompassing all such parcels; or

1026 (B) joining a lot to a parcel;

1027 (iv) a bona fide division or partition of land in a county other than a first class county
1028 for the purpose of siting, on one or more of the resulting separate parcels:

1029 (A) an electrical transmission line or a substation;

1030 (B) a natural gas pipeline or a regulation station; or

1031 (C) an unmanned telecommunications, microwave, fiber optic, electrical, or other
1032 utility service regeneration, transformation, retransmission, or amplification
1033 facility;

1034 (v) a boundary line agreement between owners of adjoining subdivided properties
1035 adjusting the mutual lot line boundary in accordance with Sections 17-27a-523
1036 and 17-27a-608 if:

1037 (A) no new dwelling lot or housing unit will result from the adjustment; and

1038 (B) the adjustment will not violate any applicable land use ordinance;

1039 (vi) a bona fide division of land by deed or other instrument if the deed or other
1040 instrument states in writing that the division:

1041 (A) is in anticipation of future land use approvals on the parcel or parcels;

1042 (B) does not confer any land use approvals; and

1043 (C) has not been approved by the land use authority;

1044 (vii) a parcel boundary adjustment;

1045 (viii) a lot line adjustment;

1046 (ix) a road, street, or highway dedication plat;

1047 (x) a deed or easement for a road, street, or highway purpose; or

1048 (xi) any other division of land authorized by law.

1049 (74)(a) "Subdivision amendment" means an amendment to a recorded subdivision in
1050 accordance with Section 17-27a-608 that:

- 1051 (i) vacates all or a portion of the subdivision;
1052 (ii) alters the outside boundary of the subdivision;
1053 (iii) changes the number of lots within the subdivision;
1054 (iv) alters a public right-of-way, a public easement, or public infrastructure within the
1055 subdivision; or
1056 (v) alters a common area or other common amenity within the subdivision.
- 1057 (b) "Subdivision amendment" does not include a lot line adjustment, between a single lot
1058 and an adjoining lot or parcel, that alters the outside boundary of the subdivision.
- 1059 (75) "Substantial evidence" means evidence that:
1060 (a) is beyond a scintilla; and
1061 (b) a reasonable mind would accept as adequate to support a conclusion.
- 1062 (76) "Suspect soil" means soil that has:
1063 (a) a high susceptibility for volumetric change, typically clay rich, having more than a
1064 3% swell potential;
1065 (b) bedrock units with high shrink or swell susceptibility; or
1066 (c) gypsiferous silt and clay, gypsum, or bedrock units containing abundant gypsum
1067 commonly associated with dissolution and collapse features.
- 1068 (77) "Therapeutic school" means a residential group living facility:
1069 (a) for four or more individuals who are not related to:
1070 (i) the owner of the facility; or
1071 (ii) the primary service provider of the facility;
1072 (b) that serves students who have a history of failing to function:
1073 (i) at home;
1074 (ii) in a public school; or
1075 (iii) in a nonresidential private school; and
1076 (c) that offers:
1077 (i) room and board; and
1078 (ii) an academic education integrated with:
1079 (A) specialized structure and supervision; or
1080 (B) services or treatment related to a disability, an emotional development, a
1081 behavioral development, a familial development, or a social development.
- 1082 (78) "Transferable development right" means a right to develop and use land that originates
1083 by an ordinance that authorizes a land owner in a designated sending zone to transfer
1084 land use rights from a designated sending zone to a designated receiving zone.

1085 (79) "Unincorporated" means the area outside of the incorporated area of a municipality.

1086 (80) "Water interest" means any right to the beneficial use of water, including:

1087 (a) each of the rights listed in Section 73-1-11; and

1088 (b) an ownership interest in the right to the beneficial use of water represented by:

1089 (i) a contract; or

1090 (ii) a share in a water company, as defined in Section 73-3-3.5.

1091 (81) "Zoning map" means a map, adopted as part of a land use ordinance, that depicts land
1092 use zones, overlays, or districts.

1093 Section 6. Section **17-27a-302** is amended to read:

1094 **17-27a-302 (Effective 05/07/25). Planning commission powers and duties --**

1095 **Training requirements.**

1096 (1) Each countywide, planning advisory area, or mountainous planning district planning
1097 commission shall, with respect to the unincorporated area of the county, the planning
1098 advisory area, or the mountainous planning district, review and make a recommendation
1099 to the county legislative body for:

1100 (a) a general plan and amendments to the general plan;

1101 (b) land use regulations, including:

1102 (i) ordinances regarding the subdivision of land within the county; and

1103 (ii) amendments to existing land use regulations;

1104 (c) an appropriate delegation of power to at least one designated land use authority to
1105 hear and act on a land use application;

1106 (d) an appropriate delegation of power to at least one appeal authority to hear and act on
1107 an appeal from a decision of the land use authority; and

1108 (e) application processes that:

1109 (i) may include a designation of routine land use matters that, upon application and
1110 proper notice, will receive informal streamlined review and action if the
1111 application is uncontested; and

1112 (ii) shall protect the right of each:

1113 (A) land use applicant and adversely affected party to require formal consideration
1114 of any application by a land use authority;

1115 (B) land use applicant or adversely affected party to appeal a land use authority's
1116 decision to a separate appeal authority; and

1117 (C) participant to be heard in each public hearing on a contested application.

1118 (2) Before making a recommendation to a legislative body on an item described in

- 1119 Subsection (1)(a) or (b), the planning commission shall hold a public hearing in
1120 accordance with Section 17-27a-404.
- 1121 (3) A legislative body may adopt, modify, or reject a planning commission's
1122 recommendation to the legislative body under this section.
- 1123 (4) A legislative body may consider a planning commission's failure to make a timely
1124 recommendation as a negative recommendation.
- 1125 (5) Nothing in this section limits the right of a county to initiate or propose the actions
1126 described in this section.
- 1127 (6)(a)(i) This Subsection (6) applies to a county that:
- 1128 (A) is a county of the first, second, or third class; and
1129 (B) has a population in the county's unincorporated areas of 5,000 or more.
- 1130 (ii) The population [figure] for each county described in Subsection (6)(a)(i) shall be
1131 derived from:
- 1132 ~~[(A) the most recent official census or census estimate of the United States Census~~
1133 ~~Bureau; or]~~
1134 ~~[(B) if a population figure is not available under Subsection (6)(a)(ii)(A), an~~
1135 ~~estimate of the Utah Population Committee]~~
1136 (A) an estimate of the Utah Population Committee created in Section 63C-20-103;
1137 or
1138 (B) if the Utah Population Committee estimate is not available, the most recent
1139 official census or census estimate of the United States Bureau of the Census.
- 1140 (b) A county described in Subsection (6)(a)(i) shall ensure that each member of the
1141 county's planning commission completes four hours of annual land use training as
1142 follows:
- 1143 (i) one hour of annual training on general powers and duties under Title 17, Chapter
1144 27a, County Land Use, Development, and Management Act; and
- 1145 (ii) three hours of annual training on land use, which may include:
- 1146 (A) appeals and variances;
1147 (B) conditional use permits;
1148 (C) exactions;
1149 (D) impact fees;
1150 (E) vested rights;
1151 (F) subdivision regulations and improvement guarantees;
1152 (G) land use referenda;

- 1153 (H) property rights;
- 1154 (I) real estate procedures and financing;
- 1155 (J) zoning, including use-based and form-based; and
- 1156 (K) drafting ordinances and code that complies with statute.
- 1157 (c) A newly appointed planning commission member may not participate in a public
- 1158 meeting as an appointed member until the member completes the training described
- 1159 in Subsection (6)(b)(i).
- 1160 (d) A planning commission member may qualify for one completed hour of training
- 1161 required under Subsection (6)(b)(ii) if the member attends, as an appointed member,
- 1162 12 public meetings of the planning commission within a calendar year.
- 1163 (e) A county shall provide the training described in Subsection (6)(b) through:
- 1164 (i) county staff;
- 1165 (ii) the Utah Association of Counties; or
- 1166 (iii) a list of training courses selected by:
- 1167 (A) the Utah Association of Counties; or
- 1168 (B) the Division of Real Estate created in Section 61-2-201.
- 1169 (f) A county shall, for each planning commission member:
- 1170 (i) monitor compliance with the training requirements in Subsection (6)(b); and
- 1171 (ii) maintain a record of training completion at the end of each calendar year.

1172 Section 7. Section **17-50-502** is amended to read:

1173 **17-50-502 (Effective 05/07/25). Change of class of county.**

- 1174 (1) Each county shall retain its classification under Section 17-50-501 until changed as
- 1175 provided in this section.
- 1176 (2) The lieutenant governor shall monitor the population figure for each county as shown
- 1177 on:
- 1178 ~~[(a) each official census or census estimate of the United States Bureau of the Census; or]~~
- 1179 ~~[(b) if the population figure for a county is not available from the United States Bureau~~
- 1180 ~~of the Census, the population estimate from the Utah Population Committee]~~
- 1181 (a) the estimate of the Utah Population Committee created in Section 63C-20-103; or
- 1182 (b) if the Utah Population Committee estimate is not available, the census or census
- 1183 estimate of the United States Bureau of the Census.
- 1184 (3) After July 1, 2021, if the applicable population figure under Subsection (2) indicates
- 1185 that a county's population has increased beyond the limit for its current class, the
- 1186 lieutenant governor shall:

- (a) prepare a certificate indicating the class in which the county belongs based on the increased population figure; and
- (b) within 10 days after preparing the certificate, deliver a copy of the certificate to the county legislative body and, if the county has an executive that is separate from the legislative body, the executive of the county whose class was changed.

(4) A county's change in class is effective on the date of the lieutenant governor's certificate under Subsection (3).

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

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

As used in this part:

(1) "Affordable housing" means housing occupied or reserved for occupancy by households that meet certain gross household income requirements based on the area median income for households of the same size.

(a) "Affordable housing" may include housing occupied or reserved for occupancy by households that meet specific area median income targets or ranges of area median income targets.

(b) "Affordable housing" does not include housing occupied or reserved for occupancy by households with gross household incomes that are more than 60% of the area median income for households of the same size.

(2) "Appointing entity" means the person, county, unincorporated area of a county, or municipality appointing a member to a public transit district board of trustees.

(3)(a) "Chief executive officer" means a person appointed by the board of trustees of a small public transit district to serve as chief executive officer.

(b) "Chief executive officer" shall enjoy all the rights, duties, and responsibilities defined in Sections 17B-2a-810 and 17B-2a-811 and includes all rights, duties, and responsibilities assigned to the general manager but prescribed by the board of trustees to be fulfilled by the chief executive officer.

(4) "Confidential employee" means a person who, in the regular course of the person's duties:

(a) assists in and acts in a confidential capacity in relation to other persons who formulate, determine, and effectuate management policies regarding labor relations; or

(b) has authorized access to information relating to effectuating or reviewing the employer's collective bargaining policies.

- 1221 (5) "Council of governments" means a decision-making body in each county composed of
1222 membership including the county governing body and the mayors of each municipality
1223 in the county.
- 1224 (6) "Department" means the Department of Transportation created in Section 72-1-201.
- 1225 (7) "Executive director" means a person appointed by the board of trustees of a large public
1226 transit district to serve as executive director.
- 1227 (8) "Fixed guideway" means the same as that term is defined in Section 59-12-102.
- 1228 (9) "Fixed guideway capital development" means the same as that term is defined in
1229 Section 72-1-102.
- 1230 (10)(a) "General manager" means a person appointed by the board of trustees of a small
1231 public transit district to serve as general manager.
- 1232 (b) "General manager" shall enjoy all the rights, duties, and responsibilities defined in
1233 Sections 17B-2a-810 and 17B-2a-811 prescribed by the board of trustees of a small
1234 public transit district.
- 1235 (11) "Large public transit district" means a public transit district that provides public transit
1236 to an area that includes:
- 1237 (a) more than 65% of the population of the state based on:
- 1238 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
1239 (ii) if the Utah Population Committee estimate is not available, the most recent
1240 official census or census estimate of the United States [Census Bureau] Bureau of
1241 the Census; and
- 1242 (b) two or more counties.
- 1243 (12)(a) "Locally elected public official" means a person who holds an elected position
1244 with a county or municipality.
- 1245 (b) "Locally elected public official" does not include a person who holds an elected
1246 position if the elected position is not with a county or municipality.
- 1247 (13) "Managerial employee" means a person who is:
- 1248 (a) engaged in executive and management functions; and
1249 (b) charged with the responsibility of directing, overseeing, or implementing the
1250 effectuation of management policies and practices.
- 1251 (14) "Metropolitan planning organization" means the same as that term is defined in
1252 Section 72-1-208.5.
- 1253 (15) "Multicounty district" means a public transit district located in more than one county.
- 1254 (16) "Operator" means a public entity or other person engaged in the transportation of

- 1255 passengers for hire.
- 1256 (17)(a) "Public transit" means regular, continuing, shared-ride, surface transportation
1257 services that are open to the general public or open to a segment of the general public
1258 defined by age, disability, or low income.
- 1259 (b) "Public transit" does not include transportation services provided by:
- 1260 (i) chartered bus;
- 1261 (ii) sightseeing bus;
- 1262 (iii) taxi;
- 1263 (iv) school bus service;
- 1264 (v) courtesy shuttle service for patrons of one or more specific establishments; or
- 1265 (vi) intra-terminal or intra-facility shuttle services.
- 1266 (18) "Public transit district" means a special district that provides public transit services.
- 1267 (19) "Public transit innovation grant" means the same as that term is defined in Section
1268 72-2-401.
- 1269 (20) "Small public transit district" means any public transit district that is not a large public
1270 transit district.
- 1271 (21) "Station area plan" means a plan developed and adopted by a municipality in
1272 accordance with Section 10-9a-403.1.
- 1273 (22)(a) "Supervisor" means a person who has authority, in the interest of the employer,
1274 to:
- 1275 (i) hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, or
1276 discipline other employees; or
- 1277 (ii) adjust another employee's grievance or recommend action to adjust another
1278 employee's grievance.
- 1279 (b) "Supervisor" does not include a person whose exercise of the authority described in
1280 Subsection (22)(a):
- 1281 (i) is of a merely routine or clerical nature; and
- 1282 (ii) does not require the person to use independent judgment.
- 1283 (23) "Transit facility" means a transit vehicle, transit station, depot, passenger loading or
1284 unloading zone, parking lot, or other facility:
- 1285 (a) leased by or operated by or on behalf of a public transit district; and
- 1286 (b) related to the public transit services provided by the district, including:
- 1287 (i) railway or other right-of-way;
- 1288 (ii) railway line; and

1289 (iii) a reasonable area immediately adjacent to a designated stop on a route traveled
1290 by a transit vehicle.

1291 (24) "Transit vehicle" means a passenger bus, coach, railcar, van, or other vehicle operated
1292 as public transportation by a public transit district.

1293 (25) "Transit-oriented development" means a mixed use residential or commercial area that
1294 is designed to maximize access to public transit and includes the development of land
1295 owned by a large public transit district.

1296 (26) "Transit-supportive development" means a mixed use residential or commercial area
1297 that is designed to maximize access to public transit and does not include the
1298 development of land owned by a large public transit district.

1299 Section 9. Section **26B-3-301** is amended to read:

1300 **26B-3-301 (Effective 05/07/25). Definitions.**

1301 As used in this part:

1302 (1) "Appropriate and medically necessary" means, regarding drug prescribing, dispensing,
1303 and patient usage, that it is in conformity with the criteria and standards developed in
1304 accordance with this part.

1305 (2) "Board" means the Drug Utilization Review Board created in Section 26B-3-302.

1306 (3) "Certified program" means a nursing care facility program with Medicaid certification.

1307 (4) "Compendia" means resources widely accepted by the medical profession in the
1308 efficacious use of drugs, including "American Hospital Formulary Service Drug
1309 Information," "U.S. Pharmacopeia - Drug Information," "A.M.A. Drug Evaluations,"
1310 peer-reviewed medical literature, and information provided by manufacturers of drug
1311 products.

1312 (5) "Counseling" means the activities conducted by a pharmacist to inform Medicaid
1313 recipients about the proper use of drugs, as required by the board under this part.

1314 (6) "Criteria" means those predetermined and explicitly accepted elements used to measure
1315 drug use on an ongoing basis in order to determine if the use is appropriate, medically
1316 necessary, and not likely to result in adverse medical outcomes.

1317 (7) "Drug-disease contraindications" means that the therapeutic effect of a drug is adversely
1318 altered by the presence of another disease condition.

1319 (8) "Drug-interactions" means that two or more drugs taken by a recipient lead to clinically
1320 significant toxicity that is characteristic of one or any of the drugs present, or that leads
1321 to interference with the effectiveness of one or any of the drugs.

1322 (9) "Drug Utilization Review" or "DUR" means the program designed to measure and

- 1323 assess, on a retrospective and prospective basis, the proper use of outpatient drugs in the
1324 Medicaid program.
- 1325 (10) "Intervention" means a form of communication utilized by the board with a prescriber
1326 or pharmacist to inform about or influence prescribing or dispensing practices.
- 1327 (11) "Medicaid certification" means the right of a nursing care facility, as a provider of a
1328 nursing care facility program, to receive Medicaid reimbursement for a specified number
1329 of beds within the facility.
- 1330 (12)(a) "Nursing care facility" means the following facilities licensed by the department
1331 under Chapter 2, Part 2, Health Care Facility Licensing and Inspection:
- 1332 (i) skilled nursing facilities;
- 1333 (ii) intermediate care facilities; and
- 1334 (iii) an intermediate care facility for people with an intellectual disability.
- 1335 (b) "Nursing care facility" does not mean a critical access hospital that meets the criteria
1336 of 42 U.S.C. Sec. 1395i-4(c)(2) (1998).
- 1337 (13) "Nursing care facility program" means the personnel, licenses, services, contracts, and
1338 all other requirements that shall be met for a nursing care facility to be eligible for
1339 Medicaid certification under this part and division rule.
- 1340 (14) "Overutilization" or "underutilization" means the use of a drug in such quantities that
1341 the desired therapeutic goal is not achieved.
- 1342 (15) "Pharmacist" means a person licensed in this state to engage in the practice of
1343 pharmacy under Title 58, Chapter 17b, Pharmacy Practice Act.
- 1344 (16) "Physical facility" means the buildings or other physical structures where a nursing
1345 care facility program is operated.
- 1346 (17) "Physician" means a person licensed in this state to practice medicine and surgery
1347 under[-] Section 58-67-301 or osteopathic medicine under Section 58-68-301.
- 1348 (18) "Prospective DUR" means that part of the drug utilization review program that occurs
1349 before a drug is dispensed, and that is designed to screen for potential drug therapy
1350 problems based on explicit and predetermined criteria and standards.
- 1351 (19) "Retrospective DUR" means that part of the drug utilization review program that
1352 assesses or measures drug use based on an historical review of drug use data against
1353 predetermined and explicit criteria and standards, on an ongoing basis with professional
1354 input.
- 1355 (20) "Rural county" means a county with a population of less than 50,000, as determined by,
1356 to the extent not otherwise required by federal law:

1357 ~~[(a) the most recent official census or census estimate of the United States Bureau of the~~
 1358 ~~Census; or]~~

1359 ~~[(b) the most recent population estimate for the county from the Utah Population~~
 1360 ~~Committee, if a population figure for the county is not available under Subsection~~
 1361 ~~(20)(a).]~~

1362 (a) the most recent population estimate for the county from the Utah Population
 1363 Committee created in Section 63C-20-103; or

1364 (b) if the Utah Population Committee estimate is not available, the most recent census or
 1365 census estimate of the United States Bureau of the Census.

1366 (21) "Service area" means the boundaries of the distinct geographic area served by a
 1367 certified program as determined by the division in accordance with this part and division
 1368 rule.

1369 (22) "Standards" means the acceptable range of deviation from the criteria that reflects local
 1370 medical practice and that is tested on the Medicaid recipient database.

1371 (23) "SURS" means the Surveillance Utilization Review System of the Medicaid program.

1372 (24) "Therapeutic appropriateness" means drug prescribing and dispensing based on
 1373 rational drug therapy that is consistent with criteria and standards.

1374 (25) "Therapeutic duplication" means prescribing and dispensing the same drug or two or
 1375 more drugs from the same therapeutic class where periods of drug administration
 1376 overlap and where that practice is not medically indicated.

1377 (26) "Urban county" means a county that is not a rural county.

1378 Section 10. Section **59-1-403** is amended to read:

1379 **59-1-403 (Effective 05/07/25). Confidentiality -- Exceptions -- Penalty --**
 1380 **Application to property tax.**

1381 (1) As used in this section:

1382 (a) "Distributed tax, fee, or charge" means a tax, fee, or charge:

1383 (i) the commission administers under:

1384 (A) this title, other than a tax under Chapter 12, Part 2, Local Sales and Use Tax
 1385 Act;

1386 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

1387 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;

1388 (D) Section 19-6-805;

1389 (E) Section 63H-1-205; or

1390 (F) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service

- 1391 Charges; and
- 1392 (ii) with respect to which the commission distributes the revenue collected from the
- 1393 tax, fee, or charge to a qualifying jurisdiction.
- 1394 (b) "Qualifying jurisdiction" means:
- 1395 (i) a county, city, or town;
- 1396 (ii) the military installation development authority created in Section 63H-1-201; or
- 1397 (iii) the Utah Inland Port Authority created in Section 11-58-201.
- 1398 (2)(a) Any of the following may not divulge or make known in any manner any
- 1399 information gained by that person from any return filed with the commission:
- 1400 (i) a tax commissioner;
- 1401 (ii) an agent, clerk, or other officer or employee of the commission; or
- 1402 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or
- 1403 town.
- 1404 (b) An official charged with the custody of a return filed with the commission is not
- 1405 required to produce the return or evidence of anything contained in the return in any
- 1406 action or proceeding in any court, except:
- 1407 (i) in accordance with judicial order;
- 1408 (ii) on behalf of the commission in any action or proceeding under:
- 1409 (A) this title; or
- 1410 (B) other law under which persons are required to file returns with the
- 1411 commission;
- 1412 (iii) on behalf of the commission in any action or proceeding to which the
- 1413 commission is a party; or
- 1414 (iv) on behalf of any party to any action or proceeding under this title if the report or
- 1415 facts shown by the return are directly involved in the action or proceeding.
- 1416 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may
- 1417 admit in evidence, any portion of a return or of the facts shown by the return, as are
- 1418 specifically pertinent to the action or proceeding.
- 1419 (3) This section does not prohibit:
- 1420 (a) a person or that person's duly authorized representative from receiving a copy of any
- 1421 return or report filed in connection with that person's own tax;
- 1422 (b) the publication of statistics as long as the statistics are classified to prevent the
- 1423 identification of particular reports or returns; and
- 1424 (c) the inspection by the attorney general or other legal representative of the state of the

report or return of any taxpayer:

(i) who brings action to set aside or review a tax based on the report or return;

(ii) against whom an action or proceeding is contemplated or has been instituted under this title; or

(iii) against whom the state has an unsatisfied money judgment.

(4)(a) Notwithstanding Subsection (2) and for purposes of administration, the

commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for a reciprocal exchange of information with:

(i) the United States Internal Revenue Service; or

(ii) the revenue service of any other state.

(b) Notwithstanding Subsection (2) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and other written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of this state, except as limited by Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal government grant substantially similar privileges to this state.

(c) Notwithstanding Subsection (2) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for the issuance of information concerning the identity and other information of taxpayers who have failed to file tax returns or to pay any tax due.

(d) Notwithstanding Subsection (2), the commission shall provide to the director of the Division of Environmental Response and Remediation, as defined in Section 19-6-402, as requested by the director of the Division of Environmental Response and Remediation, any records, returns, or other information filed with the commission under Chapter 13, Motor and Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program participation fee.

(e) Notwithstanding Subsection (2), at the request of any person the commission shall provide that person sales and purchase volume data reported to the commission on a report, return, or other information filed with the commission under:

(i) Chapter 13, Part 2, Motor Fuel; or

- 1459 (ii) Chapter 13, Part 4, Aviation Fuel.
- 1460 (f) Notwithstanding Subsection (2), upon request from a tobacco product manufacturer,
1461 as defined in Section 59-22-202, the commission shall report to the manufacturer:
1462 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
1463 manufacturer and reported to the commission for the previous calendar year under
1464 Section 59-14-407; and
1465 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
1466 manufacturer for which a tax refund was granted during the previous calendar
1467 year under Section 59-14-401 and reported to the commission under Subsection
1468 59-14-401(1)(a)(v).
- 1469 (g) Notwithstanding Subsection (2), the commission shall notify manufacturers,
1470 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is
1471 prohibited from selling cigarettes to consumers within the state under Subsection
1472 59-14-210(2).
- 1473 (h) Notwithstanding Subsection (2), the commission may:
1474 (i) provide to the Division of Consumer Protection within the Department of
1475 Commerce and the attorney general data:
1476 (A) reported to the commission under Section 59-14-212; or
1477 (B) related to a violation under Section 59-14-211; and
1478 (ii) upon request, provide to any person data reported to the commission under
1479 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).
- 1480 (i) Notwithstanding Subsection (2), the commission shall, at the request of a committee
1481 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's
1482 Office of Planning and Budget, provide to the committee or office the total amount of
1483 revenues collected by the commission under Chapter 24, Radioactive Waste Facility
1484 Tax Act, for the time period specified by the committee or office.
- 1485 (j) Notwithstanding Subsection (2), the commission shall make the directory required by
1486 Section 59-14-603 available for public inspection.
- 1487 (k) Notwithstanding Subsection (2), the commission may share information with federal,
1488 state, or local agencies as provided in Subsection 59-14-606(3).
- 1489 (l)(i) Notwithstanding Subsection (2), the commission shall provide the Office of
1490 Recovery Services within the Department of Health and Human Services any
1491 relevant information obtained from a return filed under Chapter 10, Individual
1492 Income Tax Act, regarding a taxpayer who has become obligated to the Office of

- 1493 Recovery Services.
- 1494 (ii) The information described in Subsection (4)(l)(i) may be provided by the Office
1495 of Recovery Services to any other state's child support collection agency involved
1496 in enforcing that support obligation.
- 1497 (m)(i) Notwithstanding Subsection (2), upon request from the state court
1498 administrator, the commission shall provide to the state court administrator, the
1499 name, address, telephone number, county of residence, and social security number
1500 on resident returns filed under Chapter 10, Individual Income Tax Act.
- 1501 (ii) The state court administrator may use the information described in Subsection
1502 (4)(m)(i) only as a source list for the master jury list described in Section
1503 78B-1-106.
- 1504 (n)(i) As used in this Subsection (4)(n):
- 1505 (A) "GOEO" means the Governor's Office of Economic Opportunity created in
1506 Section 63N-1a-301.
- 1507 (B) "Income tax information" means information gained by the commission that is
1508 required to be attached to or included in a return filed with the commission
1509 under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10,
1510 Individual Income Tax Act.
- 1511 (C) "Other tax information" means information gained by the commission that is
1512 required to be attached to or included in a return filed with the commission
1513 except for a return filed under Chapter 7, Corporate Franchise and Income
1514 Taxes, or Chapter 10, Individual Income Tax Act.
- 1515 (D) "Tax information" means income tax information or other tax information.
- 1516 (ii)(A) Notwithstanding Subsection (2) and except as provided in Subsection
1517 (4)(n)(ii)(B) or (C), the commission shall at the request of GOEO provide to
1518 GOEO all income tax information.
- 1519 (B) For purposes of a request for income tax information made under Subsection
1520 (4)(n)(ii)(A), GOEO may not request and the commission may not provide to
1521 GOEO a person's address, name, social security number, or taxpayer
1522 identification number.
- 1523 (C) In providing income tax information to GOEO, the commission shall in all
1524 instances protect the privacy of a person as required by Subsection (4)(n)(ii)(B).
- 1525 (iii)(A) Notwithstanding Subsection (2) and except as provided in Subsection
1526 (4)(n)(iii)(B), the commission shall at the request of GOEO provide to GOEO

- 1527 other tax information.
- 1528 (B) Before providing other tax information to GOEO, the commission shall redact
- 1529 or remove any name, address, social security number, or taxpayer identification
- 1530 number.
- 1531 (iv) GOEO may provide tax information received from the commission in accordance
- 1532 with this Subsection (4)(n) only:
- 1533 (A) as a fiscal estimate, fiscal note information, or statistical information; and
- 1534 (B) if the tax information is classified to prevent the identification of a particular
- 1535 return.
- 1536 (v)(A) A person may not request tax information from GOEO under Title 63G,
- 1537 Chapter 2, Government Records Access and Management Act, or this section,
- 1538 if GOEO received the tax information from the commission in accordance with
- 1539 this Subsection (4)(n).
- 1540 (B) GOEO may not provide to a person that requests tax information in
- 1541 accordance with Subsection (4)(n)(v)(A) any tax information other than the tax
- 1542 information GOEO provides in accordance with Subsection (4)(n)(iv).
- 1543 (o) Notwithstanding Subsection (2), the commission may provide to the governing board
- 1544 of the agreement or a taxing official of another state, the District of Columbia, the
- 1545 United States, or a territory of the United States:
- 1546 (i) the following relating to an agreement sales and use tax:
- 1547 (A) information contained in a return filed with the commission;
- 1548 (B) information contained in a report filed with the commission;
- 1549 (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or
- 1550 (D) a document filed with the commission; or
- 1551 (ii) a report of an audit or investigation made with respect to an agreement sales and
- 1552 use tax.
- 1553 (p) Notwithstanding Subsection (2), the commission may provide information
- 1554 concerning a taxpayer's state income tax return or state income tax withholding
- 1555 information to the Driver License Division if the Driver License Division:
- 1556 (i) requests the information; and
- 1557 (ii) provides the commission with a signed release form from the taxpayer allowing
- 1558 the Driver License Division access to the information.
- 1559 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah
- 1560 Communications Authority, or a division of the Utah Communications Authority, the

- 1561 information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and
1562 63H-7a-502.
- 1563 (r) Notwithstanding Subsection (2), the commission shall provide to the Utah
1564 Educational Savings Plan information related to a resident or nonresident individual's
1565 contribution to a Utah Educational Savings Plan account as designated on the
1566 resident or nonresident's individual income tax return as provided under Section
1567 59-10-1313.
- 1568 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under
1569 Sections 26B-3-106 and 26B-3-903, the commission shall provide an eligibility
1570 worker with the Department of Health and Human Services or its designee with the
1571 adjusted gross income of an individual if:
- 1572 (i) an eligibility worker with the Department of Health and Human Services or its
1573 designee requests the information from the commission; and
- 1574 (ii) the eligibility worker has complied with the identity verification and consent
1575 provisions of Sections 26B-3-106 and 26B-3-903.
- 1576 (t) Notwithstanding Subsection (2), the commission may provide to a county, as
1577 determined by the commission, information declared on an individual income tax
1578 return in accordance with Section 59-10-103.1 that relates to eligibility to claim a
1579 residential exemption authorized under Section 59-2-103.
- 1580 (u) Notwithstanding Subsection (2), the commission shall provide a report regarding any
1581 access line provider that is over 90 days delinquent in payment to the commission of
1582 amounts the access line provider owes under Title 69, Chapter 2, Part 4, Prepaid
1583 Wireless Telecommunications Service Charges, to the board of the Utah
1584 Communications Authority created in Section 63H-7a-201.
- 1585 (v) Notwithstanding Subsection (2), the commission shall provide the Department of
1586 Environmental Quality a report on the amount of tax paid by a radioactive waste
1587 facility for the previous calendar year under Section 59-24-103.5.
- 1588 (w) Notwithstanding Subsection (2), the commission may, upon request, provide to the
1589 Department of Workforce Services any information received under Chapter 10, Part
1590 4, Withholding of Tax, that is relevant to the duties of the Department of Workforce
1591 Services.
- 1592 (x) Notwithstanding Subsection (2), the commission may provide the Public Service
1593 Commission or the Division of Public Utilities information related to a seller that
1594 collects and remits to the commission a charge described in Subsection 69-2-405(2),

including the seller's identity and the number of charges described in Subsection 69-2-405(2) that the seller collects.

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

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

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

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

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

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

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

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

(aa) Notwithstanding Subsection (2), the commission shall inform the Department of Workforce Services, as soon as practicable, whether an individual claimed and is entitled to claim a federal earned income tax credit for the year requested by the Department of Workforce Services if:

(i) the Department of Workforce Services requests this information; and

(ii) the commission has received the information release described in Section 35A-9-604.

(bb)(i) As used in this Subsection (4)(bb), "unclaimed property administrator" means

the administrator or the administrator's agent, as those terms are defined in Section 67-4a-102.

(ii)(A) Notwithstanding Subsection (2), upon request from the unclaimed property administrator and to the extent allowed under federal law, the commission shall provide the unclaimed property administrator the name, address, telephone number, county of residence, and social security number or federal employer identification number on any return filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

(B) The unclaimed property administrator may use the information described in Subsection (4)(bb)(ii)(A) only for the purpose of returning unclaimed property to the property's owner in accordance with Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.

(iii) The unclaimed property administrator is subject to the confidentiality provisions of this section with respect to any information the unclaimed property administrator receives under this Subsection (4)(bb).

(cc) Notwithstanding Subsection (2), the commission may, upon request, disclose a taxpayer's state individual income tax information to a program manager of the Utah Fits All Scholarship Program under Section 53F-6-402 if:

(i) the taxpayer consents in writing to the disclosure;

(ii) the taxpayer's written consent includes the taxpayer's name, social security number, and any other information the commission requests that is necessary to verify the identity of the taxpayer; and

(iii) the program manager provides the taxpayer's written consent to the commission.

(dd) Notwithstanding Subsection (2), the commission may provide to the Division of Finance within the Department of Government Operations any information necessary to facilitate a payment from the commission to a taxpayer, including:

(i) the name of the taxpayer entitled to the payment or any other person legally authorized to receive the payment;

(ii) the taxpayer identification number of the taxpayer entitled to the payment;

(iii) the payment identification number and amount of the payment;

(iv) the tax year to which the payment applies and date on which the payment is due;

(v) a mailing address to which the payment may be directed; and

(vi) information regarding an account at a depository institution to which the payment may be directed, including the name of the depository institution, the

- 1663 type of account, the account number, and the routing number for the account.
- 1664 (ee) Notwithstanding Subsection (2), the commission shall provide the total amount of
- 1665 revenues collected by the commission under Subsection 59-5-202(5):
- 1666 (i) at the request of a committee of the Legislature, the Office of the Legislative
- 1667 Fiscal Analyst, or the Governor's Office of Planning and Budget, to the committee
- 1668 or office for the time period specified by the committee or office; and
- 1669 (ii) to the Division of Finance for purposes of the Division of Finance administering
- 1670 Subsection 59-5-202(5).
- 1671 (ff) Notwithstanding Subsection (2), the commission may provide the Department of
- 1672 Agriculture and Food with information from a return filed in accordance with
- 1673 Chapter 31, Cannabinoid Licensing and Tax Act.
- 1674 (gg) Notwithstanding Subsection (2), the commission may provide aggregated
- 1675 information to the Utah Population Committee, created in Section 63C-20-103, if the
- 1676 Utah Population Committee requests the information in accordance with Section
- 1677 63C-20-105.
- 1678 (5)(a) Each report and return shall be preserved for at least three years.
- 1679 (b) After the three-year period provided in Subsection (5)(a) the commission may
- 1680 destroy a report or return.
- 1681 (6)(a) Any individual who violates this section is guilty of a class A misdemeanor.
- 1682 (b) If the individual described in Subsection (6)(a) is an officer or employee of the state,
- 1683 the individual shall be dismissed from office and be disqualified from holding public
- 1684 office in this state for a period of five years thereafter.
- 1685 (c) Notwithstanding Subsection (6)(a) or (b), GOEO, when requesting information in
- 1686 accordance with Subsection (4)(n)(iii), or an individual who requests information in
- 1687 accordance with Subsection (4)(n)(v):
- 1688 (i) is not guilty of a class A misdemeanor; and
- 1689 (ii) is not subject to:
- 1690 (A) dismissal from office in accordance with Subsection (6)(b); or
- 1691 (B) disqualification from holding public office in accordance with Subsection
- 1692 (6)(b).
- 1693 (d) Notwithstanding Subsection (6)(a) or (b), for a disclosure of information to the
- 1694 Office of the Legislative Auditor General in accordance with Title 36, Chapter 12,
- 1695 Legislative Organization, an individual described in Subsection (2):
- 1696 (i) is not guilty of a class A misdemeanor; and

- 1697 (ii) is not subject to:
- 1698 (A) dismissal from office in accordance with Subsection (6)(b); or
- 1699 (B) disqualification from holding public office in accordance with Subsection
- 1700 (6)(b).
- 1701 (7) Except as provided in Section 59-1-404, this part does not apply to the property tax.
- 1702 Section 11. Section **59-12-205** is amended to read:
- 1703 **59-12-205 (Effective 07/01/25). Ordinances to conform with statutory**
- 1704 **amendments -- Distribution of tax revenue -- Determination of population.**
- 1705 (1) To maintain in effect sales and use tax ordinances adopted pursuant to Section
- 1706 59-12-204, a county, city, or town shall adopt amendments to the county's, city's, or
- 1707 town's sales and use tax ordinances:
- 1708 (a) within 30 days of the day on which the state makes an amendment to an applicable
- 1709 provision of Part 1, Tax Collection; and
- 1710 (b) as required to conform to the amendments to Part 1, Tax Collection.
- 1711 (2)(a) Except as provided in Subsections (3) and (4) and subject to Subsection (5):
- 1712 (i) 50% of each dollar collected from the sales and use tax authorized by this part
- 1713 shall be distributed to each county, city, and town on the basis of the percentage
- 1714 that the population of the county, city, or town bears to the total population of all
- 1715 counties, cities, and towns in the state; and
- 1716 (ii)(A) except as provided in Subsections (2)(a)(ii)(B), (C), and (D), 50% of each
- 1717 dollar collected from the sales and use tax authorized by this part shall be
- 1718 distributed to each county, city, and town on the basis of the location of the
- 1719 transaction as determined under Sections 59-12-211 through 59-12-215;
- 1720 (B) 50% of each dollar collected from the sales and use tax authorized by this part
- 1721 within a project area described in a project area plan adopted by the military
- 1722 installation development authority under Title 63H, Chapter 1, Military
- 1723 Installation Development Authority Act, shall be distributed to the military
- 1724 installation development authority created in Section 63H-1-201;
- 1725 (C) beginning July 1, 2024, 20% of each dollar collected from the sales and use
- 1726 tax authorized by this part within a project area under Title 11, Chapter 58,
- 1727 Utah Inland Port Authority Act, shall be distributed to the Utah Inland Port
- 1728 Authority, created in Section 11-58-201; and
- 1729 (D) 50% of each dollar collected from the sales and use tax authorized by this part
- 1730 within the lake authority boundary, as defined in Section 11-65-101, shall be

- 1731 distributed to the Utah Lake Authority, created in Section 11-65-201,
1732 beginning the next full calendar quarter following the creation of the Utah
1733 Lake Authority.
- 1734 (b) Subsection (2)(a)(ii)(C) does not apply to sales and use tax revenue collected before
1735 July 1, 2022.
- 1736 (3)(a) As used in this Subsection (3):
- 1737 (i) "Eligible county, city, or town" means a county, city, or town that:
- 1738 (A) for fiscal year 2012-13, received a tax revenue distribution under Subsection
1739 (3)(b) equal to the amount described in Subsection (3)(b)(ii); and
1740 (B) does not impose a sales and use tax under Section 59-12-2103 on or before
1741 July 1, 2016.
- 1742 (ii) "Minimum tax revenue distribution" means the total amount of tax revenue
1743 distributions an eligible county, city, or town received from a tax imposed in
1744 accordance with this part for fiscal year 2004-05.
- 1745 (b) An eligible county, city, or town shall receive a tax revenue distribution for a tax
1746 imposed in accordance with this part equal to the greater of:
- 1747 (i) the payment required by Subsection (2); or
1748 (ii) the minimum tax revenue distribution.
- 1749 (4)(a) For purposes of this Subsection (4):
- 1750 (i) "Annual local contribution" means the lesser of \$275,000 or an amount equal to
1751 2.55% of the participating local government's tax revenue distribution amount
1752 under Subsection (2)(a)(i) for the previous fiscal year.
- 1753 (ii) "Participating local government" means a county or municipality, as defined in
1754 Section 10-1-104, that is not an eligible municipality certified in accordance with
1755 Section 35A-16-404.
- 1756 (b) For revenue collected from the tax authorized by this part that is distributed on or
1757 after January 1, 2019, the commission, before making a tax revenue distribution
1758 under Subsection (2)(a)(i) to a participating local government, shall:
- 1759 (i) adjust a participating local government's tax revenue distribution under Subsection
1760 (2)(a)(i) by:
- 1761 (A) subtracting an amount equal to one-twelfth of the annual local contribution for
1762 each participating local government from the participating local government's
1763 tax revenue distribution; and
1764 (B) if applicable, reducing the amount described in Subsection (4)(b)(i)(A) by an

- 1765 amount equal to one-twelfth of \$250 for each bed that is available at all
 1766 homeless shelters located within the boundaries of the participating local
 1767 government, as reported to the commission by the Office of Homeless Services
 1768 in accordance with Section 35A-16-405; and
- 1769 (ii) deposit the resulting amount described in Subsection (4)(b)(i) into the Homeless
 1770 Shelter Cities Mitigation Restricted Account created in Section 35A-16-402.
- 1771 (c) For a participating local government that qualifies to receive a distribution described
 1772 in Subsection (3), the commission shall apply the provisions of this Subsection (4)
 1773 after the commission applies the provisions of Subsection (3).
- 1774 (5)(a) As used in this Subsection (5):
- 1775 (i) "Annual dedicated sand and gravel sales tax revenue" means an amount equal to
 1776 the total revenue an establishment described in NAICS Code 327320, Ready-Mix
 1777 Concrete Manufacturing, of the 2022 North American Industry Classification
 1778 System of the federal Executive Office of the President, Office of Management
 1779 and Budget, collects and remits under this part for a calendar year.
- 1780 (ii) "Sand and gravel" means sand, gravel, or a combination of sand and gravel.
- 1781 (iii) "Sand and gravel extraction site" means a pit, quarry, or deposit that:
- 1782 (A) contains sand and gravel; and
- 1783 (B) is assessed by the commission in accordance with Section 59-2-201.
- 1784 (iv) "Ton" means a short ton of 2,000 pounds.
- 1785 (v) "Tonnage ratio" means the ratio of:
- 1786 (A) the total amount of sand and gravel, measured in tons, sold during a calendar
 1787 year from all sand and gravel extraction sites located within a county, city, or
 1788 town; to
- 1789 (B) the total amount of sand and gravel, measured in tons, sold during the same
 1790 calendar year from sand and gravel extraction sites statewide.
- 1791 (b) For purposes of calculating the ratio described in Subsection (5)(a)(v), the
 1792 commission shall:
- 1793 (i) use the gross sales data provided to the commission as part of the commission's
 1794 property tax valuation process; and
- 1795 (ii) if a sand and gravel extraction site operates as a unit across municipal or county
 1796 lines, apportion the reported tonnage among the counties, cities, or towns based on
 1797 the percentage of the sand and gravel extraction site located in each county, city,
 1798 or town, as approximated by the commission.

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

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

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

(6)~~[(a)]~~ Population ~~[figures]~~ for each county, city, or town for purposes of this section shall be based on, to the extent not otherwise required by federal law:

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

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

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

(c) The population of a county for purposes of this section shall be determined only from the unincorporated area of the county.

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

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

(1)(a) In addition to other sales and use taxes, a city or town in which the transient room capacity as defined in Section 59-12-405 is greater than or equal to 66% of the municipality's permanent ~~[census]~~ population may impose a sales and use tax of up to 1.1% on the transactions described in Subsection 59-12-103(1) located within the city or town.

(b) Notwithstanding Subsection (1)(a), a city or town may not impose a tax under this section on:

(i)(A) the sale of a motor vehicle, an aircraft, a watercraft, a modular home, a manufactured home, or a mobile home;

(B) the sales and uses described in Section 59-12-104 to the extent the sales and

1833 uses are exempt from taxation under Section 59-12-104; and
1834 (C) except as provided in Subsection (1)(d), amounts paid or charged for food and
1835 food ingredients; or
1836 (ii) transactions that occur in the district sales tax area, as defined in Subsection (4), if
1837 the fairpark district, as defined in Subsection (4), has imposed a tax under
1838 Subsection (4).
1839 (c) For purposes of this Subsection (1), the location of a transaction shall be determined
1840 in accordance with Sections 59-12-211 through 59-12-215.
1841 (d) A city or town imposing a tax under this section shall impose the tax on the purchase
1842 price or the sales price for amounts paid or charged for food and food ingredients if
1843 the food and food ingredients are sold as part of a bundled transaction attributable to
1844 food and food ingredients and tangible personal property other than food and food
1845 ingredients.
1846 (2)(a) An amount equal to the total of any costs incurred by the state in connection with
1847 the implementation of Subsection (1) which exceed, in any year, the revenues
1848 received by the state from its collection fees received in connection with the
1849 implementation of Subsection (1) shall be paid over to the state General Fund by the
1850 cities and towns which impose the tax provided for in Subsection (1).
1851 (b) Amounts paid under Subsection (2)(a) shall be allocated proportionally among those
1852 cities and towns according to the amount of revenue the respective cities and towns
1853 generate in that year through imposition of that tax.
1854 (3)(a) Subject to Section 63H-1-203, the military installation development authority
1855 created in Section 63H-1-201 may impose a tax under this section on the transactions
1856 described in Subsection 59-12-103(1) located within a project area described in a
1857 project area plan adopted by the authority under Title 63H, Chapter 1, Military
1858 Installation Development Authority Act, as though the authority were a city or a town.
1859 (b) For purposes of calculating the permanent [~~census~~]population within a project area,
1860 the board, as defined in Section 63H-1-102, shall:
1861 (i) use the actual number of permanent residents within the project area as determined
1862 by the board;
1863 (ii) include in the calculation of transient room capacity the number, as determined
1864 by the board, of approved high-occupancy lodging units, recreational lodging
1865 units, special lodging units, and standard lodging units, even if the units are not
1866 constructed;

1867 (iii) adopt a resolution verifying the population number; and
1868 (iv) provide the commission any information required in Section 59-12-405.
1869 (c) Notwithstanding Subsection (1)(a), a board as defined in Section 63H-1-102 may
1870 impose the sales and use tax under this section if there are no permanent residents.
1871 (4)(a) As used in this Subsection (4):
1872 (i) "District sales tax area" means the same as that term is defined in Section
1873 11-70-101.
1874 (ii) "Fairpark district" means the Utah Fairpark Area Investment and Restoration
1875 District, created in Section 11-70-201.
1876 (iii) "Fairpark district board" means the board of the fairpark district.
1877 (b) The fairpark district, by resolution of the fairpark district board, may impose a tax
1878 under this section, as though the fairpark district were a city or town, on transactions
1879 described in Subsection 59-12-103(1):
1880 (i) located within the district sales tax area; and
1881 (ii) that occur on or after October 1, 2024.
1882 (c) For purposes of calculating the permanent [~~census~~]population within the district
1883 sales tax area, the fairpark district board shall:
1884 (i) use the actual number of permanent residents within the district sales tax area as
1885 determined by the fairpark district board;
1886 (ii) include in the calculation of transient room capacity the number, as determined
1887 by the fairpark district board, of approved high-occupancy lodging units,
1888 recreational lodging units, special lodging units, and standard lodging units, even
1889 if the units are not constructed;
1890 (iii) adopt a resolution verifying the population number; and
1891 (iv) provide the commission any information required in Section 59-12-405.
1892 (d) Notwithstanding Subsection (1)(a), the fairpark district may impose the sales and use
1893 tax under this section if there are no permanent residents within the district sales tax
1894 area.
1895 (5) For purposes of this section, population for each city or town, the military installation
1896 development authority, and the fairpark district, as defined in Subsection (4), shall be
1897 based on, to the extent not otherwise required by federal law:
1898 (a) the estimate of the Utah Population Committee created in Section 63C-20-103; or
1899 (b) if the Utah Population Committee estimate is not available, the most recent census or
1900 census estimate of the United States Bureau of the Census.

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

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

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

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

(i)(A) the sale of a motor vehicle, an aircraft, a watercraft, a modular home, a manufactured home, or a mobile home;

(B) the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104; and

(C) except as provided in Subsection (1)(d), amounts paid or charged for food and food ingredients; or

(ii) transactions that occur in the district sales tax area, as defined in Subsection 59-12-401(4), if the Utah Fairpark Area Investment and Restoration District, created in Section 11-70-201, has imposed a tax under Subsection (8).

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

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

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

- 1935 (b) Amounts paid under Subsection (2)(a) shall be allocated proportionally among those
1936 cities and towns according to the amount of revenue the respective cities and towns
1937 generate in that year through imposition of that tax.
- 1938 (3) To impose an additional resort communities sales tax under this section, the governing
1939 body of the municipality shall:
- 1940 (a) pass a resolution approving the tax; and
- 1941 (b) except as provided in Subsection (6), obtain voter approval for the tax as provided in
1942 Subsection (4).
- 1943 (4) To obtain voter approval for an additional resort communities sales tax under
1944 Subsection (3)(b), a municipality shall:
- 1945 (a) hold the additional resort communities sales tax election during:
- 1946 (i) a regular general election; or
- 1947 (ii) a municipal general election; and
- 1948 (b) post notice of the election for the municipality, as a class A notice under Section
1949 63G-30-102, for at least 15 days before the day on which the election is held.
- 1950 (5) An ordinance approving an additional resort communities sales tax under this section
1951 shall provide an effective date for the tax as provided in Section 59-12-403.
- 1952 (6)(a) Except as provided in Subsection (6)(b), a municipality is not subject to the voter
1953 approval requirements of Subsection (3)(b) if, on or before January 1, 1996, the
1954 municipality imposed a license fee or tax on businesses based on gross receipts
1955 pursuant to Section 10-1-203.
- 1956 (b) The exception from the voter approval requirements in Subsection (6)(a) does not
1957 apply to a municipality that, on or before January 1, 1996, imposed a license fee or
1958 tax on only one class of businesses based on gross receipts pursuant to Section
1959 10-1-203.
- 1960 (7) Subject to Subsection 63H-1-203(1), a military installation development authority
1961 authorized to impose a resort communities tax under Section 59-12-401 may impose an
1962 additional resort communities sales tax under this section.
- 1963 (8) The Utah Fairpark Area Investment and Restoration District, created in Section
1964 11-70-201, may impose an additional resort communities tax under this section on
1965 transactions that occur:
- 1966 (a) within the district sales tax area, as defined in Subsection 59-12-401(4); and
- 1967 (b) that occur on or after October 1, 2024.
- 1968 (9) For purposes of this section, population for each municipality, the military installation

- 1969 development authority, and the Utah Fairpark Area Investment and Restoration District
 1970 shall be based on, to the extent not otherwise required by federal law:
- 1971 (a) the estimate of the Utah Population Committee created in Section 63C-20-103; or
 1972 (b) if the Utah Population Committee estimate is not available, the most recent census or
 1973 census estimate of the United States Bureau of the Census.
- 1974 Section 14. Section **59-12-405** is amended to read:
- 1975 **59-12-405 (Effective 07/01/25). Definitions -- Municipality filing requirements**
 1976 **for lodging unit capacity -- Failure to meet eligibility requirements -- Notice to**
 1977 **municipality -- Municipality authority to impose tax.**
- 1978 (1) As used in this section:
- 1979 (a) "High-occupancy lodging unit" means each bedroom in a:
 1980 (i) hostel; or
 1981 (ii) a unit similar to a hostel as determined by the commission by rule.
- 1982 (b) "High-occupancy lodging unit capacity of a municipality" means the product of:
 1983 (i) the total number of high-occupancy lodging units within the incorporated
 1984 boundaries of a municipality on the first day of the calendar quarter during which
 1985 the municipality files the form described in Subsection (3); and
 1986 (ii) four.
- 1987 (c) "Recreational lodging unit" means each site in a:
 1988 (i) campground that:
 1989 (A) is issued a business license by the municipality in which the campground is
 1990 located; and
 1991 (B) provides the following hookups:
 1992 (I) water;
 1993 (II) sewer; and
 1994 (III) electricity; or
 1995 (ii) recreational vehicle park that provides the following hookups:
 1996 (A) water;
 1997 (B) sewer; and
 1998 (C) electricity; or
 1999 (iii) unit similar to Subsection (1)(c)(i) or (ii) as determined by the commission by
 2000 rule.
- 2001 (d) "Recreational lodging unit capacity of a municipality" means the product of:
 2002 (i) the total number of recreational lodging units within the incorporated boundaries

- 2003 of a municipality on the first day of the calendar quarter during which the
 2004 municipality files the form described in Subsection (3); and
- 2005 (ii) four.
- 2006 (e) "Special lodging unit" means a lodging unit:
- 2007 (i) that is a:
- 2008 (A) high-occupancy lodging unit;
- 2009 (B) recreational lodging unit; or
- 2010 (C) standard lodging unit;
- 2011 (ii) for which the commission finds that in determining the capacity of the lodging
 2012 unit the lodging unit should be multiplied by a number other than a number
 2013 described in:
- 2014 (A) for a high-occupancy lodging unit, Subsection (1)(b)(ii);
- 2015 (B) for a recreational lodging unit, Subsection (1)(d)(ii); or
- 2016 (C) for a standard lodging unit, Subsection (1)(i)(ii); and
- 2017 (iii) for which the municipality in which the lodging unit is located files a written
 2018 request with the commission for the finding described in Subsection (1)(e)(ii).
- 2019 (f) "Special lodging unit capacity of a municipality" means the sum of the special
 2020 lodging unit numbers for all of the special lodging units within the incorporated
 2021 boundaries of a municipality on the first day of the calendar quarter during which the
 2022 municipality files the form described in Subsection (3).
- 2023 (g) "Special lodging unit number" means the number by which the commission finds
 2024 that a special lodging unit should be multiplied in determining the capacity of the
 2025 special lodging unit.
- 2026 (h) "Standard lodging unit" means each bedroom in:
- 2027 (i) a hotel;
- 2028 (ii) a motel;
- 2029 (iii) a bed and breakfast establishment;
- 2030 (iv) an inn;
- 2031 (v) a condominium that is:
- 2032 (A) part of a rental pool; or
- 2033 (B) regularly rented out for a time period of less than 30 consecutive days;
- 2034 (vi) a property used as a residence that is:
- 2035 (A) part of a rental pool; or
- 2036 (B) regularly rented out for a time period of less than 30 consecutive days; or

- 2037 (vii) a unit similar to Subsections (1)(h)(i) through (vi) as determined by the
 2038 commission by rule.
- 2039 (i) "Standard lodging unit capacity of a municipality" means the product of:
- 2040 (i) the total number of standard lodging units within the incorporated boundaries of a
 2041 municipality on the first day of the calendar quarter during which the municipality
 2042 files the form described in Subsection (3); and
- 2043 (ii) three.
- 2044 (j) "Transient room capacity" means the sum of:
- 2045 (i) the high-occupancy lodging unit capacity of a municipality;
- 2046 (ii) the recreational lodging unit capacity of a municipality;
- 2047 (iii) the special lodging unit capacity of a municipality; and
- 2048 (iv) the standard lodging unit capacity of a municipality.
- 2049 (2) A municipality that imposes a tax under this part shall provide the commission the
 2050 following information as provided in this section:
- 2051 (a) the high-occupancy lodging unit capacity of the municipality;
- 2052 (b) the recreational lodging unit capacity of the municipality;
- 2053 (c) the special lodging unit capacity of the municipality; and
- 2054 (d) the standard lodging unit capacity of the municipality.
- 2055 (3) A municipality shall file with the commission the information required by Subsection (2):
- 2056 (a) on a form provided by the commission; and
- 2057 (b) on or before:
- 2058 (i) for a municipality that is required by Section 59-12-403 to provide notice to the
 2059 commission, the day on which the municipality provides the notice required by
 2060 Section 59-12-403 to the commission; or
- 2061 (ii) for a municipality that is not required by Section 59-12-403 to provide notice to
 2062 the commission, July 1 of each year.
- 2063 (4) If the commission determines that a municipality that files the form described in
 2064 Subsection (3) has a transient room capacity that is less than 66% of the municipality's
 2065 permanent [~~eensus~~]population, the commission shall notify the municipality in writing:
- 2066 (a) that the municipality's transient room capacity is less than 66% of the municipality's
 2067 permanent [~~eensus~~]population; and
- 2068 (b)(i) for a municipality that is required by Section 59-12-403 to provide notice to the
 2069 commission, within 30 days after the day on which the municipality provides the
 2070 notice to the commission; or

(ii) for a municipality that is not required by Section 59-12-403 to provide notice to the commission, on or before September 1.

(5)(a) For a municipality that does not impose a tax under Section 59-12-401 on the day on which the municipality files the form described in Subsection (3), if the commission provides written notice described in Subsection (4) to the municipality, the municipality may not impose a tax under this part until the municipality meets the requirements of this part to enact the tax.

(b) For a municipality that is not required by Section 59-12-403 to provide notice to the commission, if the commission provides written notice described in Subsection (4) to the municipality for three consecutive calendar years, the municipality may not impose a tax under this part:

(i) beginning on July 1 of the year after the year during which the commission provided written notice described in Subsection (4):

(A) to the municipality; and

(B) for the third consecutive calendar year; and

(ii) until the municipality meets the requirements of this part to enact the tax.

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

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

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

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

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

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

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

(B) a county legislative body of any county imposing a tax under Subsection

- 2105 (1)(a)(i)(A) may, in addition to imposing the tax under Subsection (1)(a)(i)(A),
2106 impose a tax of not to exceed 4% on all short-term rentals of motor vehicles,
2107 except for short-term rentals of motor vehicles made for the purpose of
2108 temporarily replacing a person's motor vehicle that is being repaired pursuant
2109 to a repair or an insurance agreement;
- 2110 (ii) a county legislative body of any county may impose a tax of not to exceed 7% on
2111 all short-term rentals of off-highway vehicles and recreational vehicles;
- 2112 (iii) a county legislative body of any county may impose a tax of not to exceed 1% of
2113 all sales of the following that are sold by a restaurant:
- 2114 (A) alcoholic beverages;
- 2115 (B) food and food ingredients; or
- 2116 (C) prepared food;
- 2117 (iv) a county legislative body of a county of the first class may impose a tax of not to
2118 exceed .5% on charges for the accommodations and services described in
2119 Subsection 59-12-103(1)(i); and
- 2120 (v) if a county legislative body of any county imposes a tax under Subsection
2121 (1)(a)(i), a tax at the same rate applies to car sharing of less than 30 days, except
2122 for car sharing for the purpose of temporarily replacing a person's motor vehicle
2123 that is being repaired pursuant to a repair or an insurance agreement.
- 2124 (b) A tax imposed under Subsection (1)(a) is subject to the audit provisions of Section
2125 17-31-5.5.
- 2126 (2)(a) Subject to Subsection (2)(c), a county may use revenue from the imposition of a
2127 tax under Subsection (1) for:
- 2128 (i) financing tourism promotion; and
- 2129 (ii) the development, operation, and maintenance of:
- 2130 (A) an airport facility;
- 2131 (B) a convention facility;
- 2132 (C) a cultural facility;
- 2133 (D) a recreation facility; or
- 2134 (E) a tourist facility.
- 2135 (b)(i) In addition to the uses described in Subsection (2)(a) and subject to Subsection
2136 (2)(b)(ii), a county of the fourth, fifth, or sixth class or a county with a population
2137 density of fewer than 15 people per square mile may expend the revenue from the
2138 imposition of a tax under Subsections (1)(a)(i) and (ii) on the following activities

- 2139 to mitigate the impacts of tourism:
- 2140 (A) solid waste disposal;
- 2141 (B) search and rescue activities;
- 2142 (C) law enforcement activities;
- 2143 (D) emergency medical services; or
- 2144 (E) fire protection services.
- 2145 (ii) A county may only expend the revenue as outlined in Subsection (2)(b)(i) if the
- 2146 county's tourism tax advisory board created under Subsection 17-31-8(1)(a) has
- 2147 prioritized the use of revenue to mitigate the impacts of tourism.
- 2148 (c) A county of the first class shall expend at least \$450,000 each year of the revenue
- 2149 from the imposition of a tax authorized by Subsection (1)(a)(iv) within the county to
- 2150 fund a marketing and ticketing system designed to:
- 2151 (i) promote tourism in ski areas within the county by persons that do not reside within
- 2152 the state; and
- 2153 (ii) combine the sale of:
- 2154 (A) ski lift tickets; and
- 2155 (B) accommodations and services described in Subsection 59-12-103(1)(i).
- 2156 (3) A tax imposed under this part may be pledged as security for bonds, notes, or other
- 2157 evidences of indebtedness incurred by a county, city, or town under Title 11, Chapter 14,
- 2158 Local Government Bonding Act, or a community reinvestment agency under Title 17C,
- 2159 Chapter 1, Part 5, Agency Bonds, to finance:
- 2160 (a) an airport facility;
- 2161 (b) a convention facility;
- 2162 (c) a cultural facility;
- 2163 (d) a recreation facility; or
- 2164 (e) a tourist facility.
- 2165 (4)(a) To impose a tax under Subsection (1), the county legislative body shall adopt an
- 2166 ordinance imposing the tax.
- 2167 (b) The ordinance under Subsection (4)(a) shall include provisions substantially the
- 2168 same as those contained in Part 1, Tax Collection, except that the tax shall be
- 2169 imposed only on those items and sales described in Subsection (1).
- 2170 (c) The name of the county as the taxing agency shall be substituted for that of the state
- 2171 where necessary, and an additional license is not required if one has been or is issued
- 2172 under Section 59-12-106.

- 2173 (5) To maintain in effect a tax ordinance adopted under this part, each county legislative
2174 body shall, within 30 days of any amendment of any applicable provisions of Part 1, Tax
2175 Collection, adopt amendments to the county's tax ordinance to conform with the
2176 applicable amendments to Part 1, Tax Collection.
- 2177 (6)(a) Regardless of whether a county of the first class creates a tourism tax advisory
2178 board in accordance with Section 17-31-8, the county legislative body of the county
2179 of the first class shall create a tax advisory board in accordance with this Subsection
2180 (6).
- 2181 (b) The tax advisory board shall be composed of nine members appointed as follows:
2182 (i) four members shall be residents of a county of the first class appointed by the
2183 county legislative body of the county of the first class; and
2184 (ii) subject to Subsections (6)(c) and (d), five members shall be mayors of cities or
2185 towns within the county of the first class appointed by an organization
2186 representing all mayors of cities and towns within the county of the first class.
- 2187 (c) Five members of the tax advisory board constitute a quorum.
- 2188 (d) The county legislative body of the county of the first class shall determine:
2189 (i) terms of the members of the tax advisory board;
2190 (ii) procedures and requirements for removing a member of the tax advisory board;
2191 (iii) voting requirements, except that action of the tax advisory board shall be by at
2192 least a majority vote of a quorum of the tax advisory board;
2193 (iv) chairs or other officers of the tax advisory board;
2194 (v) how meetings are to be called and the frequency of meetings; and
2195 (vi) the compensation, if any, of members of the tax advisory board.
- 2196 (e) The tax advisory board under this Subsection (6) shall advise the county legislative
2197 body of the county of the first class on the expenditure of revenue collected within
2198 the county of the first class from the taxes described in Subsection (1)(a).
- 2199 (7)(a)(i) Except as provided in Subsection (7)(a)(ii), a tax authorized under this part
2200 shall be administered, collected, and enforced in accordance with:
2201 (A) the same procedures used to administer, collect, and enforce the tax under:
2202 (I) Part 1, Tax Collection; or
2203 (II) Part 2, Local Sales and Use Tax Act; and
2204 (B) Chapter 1, General Taxation Policies.
2205 (ii) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or
2206 Subsections 59-12-205(2) through (5).

(b) Except as provided in Subsection (7)(c):

(i) for a tax under this part other than the tax under Subsection (1)(a)(i)(B), the commission shall distribute the revenue to the county imposing the tax; and

(ii) for a tax under Subsection (1)(a)(i)(B), the commission shall distribute the revenue according to the distribution formula provided in Subsection (8).

(c) The commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenue the commission collects from a tax under this part.

(8)(a) The commission shall distribute the revenue generated by the tax under Subsection (1)(a)(i)(B) to each county collecting a tax under Subsection (1)(a)(i)(B) according to the following formula:

~~[(a)]~~ (i) the commission shall distribute 70% of the revenue based on the percentages generated by dividing the revenue collected by each county under Subsection (1)(a)(i)(B) by the total revenue collected by all counties under Subsection (1)(a)(i)(B); and

~~[(b)]~~ (ii) the commission shall distribute 30% of the revenue based on the percentages generated by dividing the population of each county collecting a tax under Subsection (1)(a)(i)(B) by the total population of all counties collecting a tax under Subsection (1)(a)(i)(B).

(b) Population for purposes of this Subsection (8) shall be based on, to the extent not otherwise required by federal law:

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

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

(9)(a) For purposes of this Subsection (9):

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

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

(b)(i) Except as provided in Subsection (9)(c), if a county enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or change shall take effect:

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

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

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

- 2241 (A) that the county will enact or repeal a tax or change the rate of a tax under this
2242 part;
- 2243 (B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);
- 2244 (C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and
- 2245 (D) if the county enacts the tax or changes the rate of the tax described in
2246 Subsection (9)(b)(ii)(A), the rate of the tax.
- 2247 (c)(i) If the billing period for a transaction begins before the effective date of the
2248 enactment of the tax or the tax rate increase imposed under Subsection (1), the
2249 enactment of the tax or the tax rate increase shall take effect on the first day of the
2250 first billing period that begins after the effective date of the enactment of the tax
2251 or the tax rate increase.
- 2252 (ii) If the billing period for a transaction begins before the effective date of the repeal
2253 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the
2254 tax or the tax rate decrease shall take effect on the first day of the last billing
2255 period that began before the effective date of the repeal of the tax or the tax rate
2256 decrease.
- 2257 (d)(i) Except as provided in Subsection (9)(e), if the annexation will result in the
2258 enactment, repeal, or change in the rate of a tax under this part for an annexing
2259 area, the enactment, repeal, or change shall take effect:
- 2260 (A) on the first day of a calendar quarter; and
- 2261 (B) after a 90-day period beginning on the day on which the commission receives
2262 notice meeting the requirements of Subsection (9)(d)(ii) from the county that
2263 annexes the annexing area.
- 2264 (ii) The notice described in Subsection (9)(d)(i)(B) shall state:
- 2265 (A) that the annexation described in Subsection (9)(d)(i) will result in an
2266 enactment, repeal, or change in the rate of a tax under this part for the annexing
2267 area;
- 2268 (B) the statutory authority for the tax described in Subsection (9)(d)(ii)(A);
- 2269 (C) the effective date of the tax described in Subsection (9)(d)(ii)(A); and
- 2270 (D) if the county enacts the tax or changes the rate of the tax described in
2271 Subsection (9)(d)(ii)(A), the rate of the tax.
- 2272 (e)(i) If the billing period for a transaction begins before the effective date of the
2273 enactment of the tax or the tax rate increase imposed under Subsection (1), the
2274 enactment of the tax or the tax rate increase shall take effect on the first day of the

2275 first billing period that begins after the effective date of the enactment of the tax
2276 or the tax rate increase.

2277 (ii) If the billing period for a transaction begins before the effective date of the repeal
2278 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the
2279 tax or the tax rate decrease shall take effect on the first day of the last billing
2280 period that began before the effective date of the repeal of the tax or the tax rate
2281 decrease.

2282 Section 16. Section **59-12-1102** is amended to read:

2283 **59-12-1102 (Effective 07/01/25). Base -- Rate -- Imposition of tax -- Distribution**
2284 **of revenue -- Administration -- Administrative charge -- Commission requirement to**
2285 **retain an amount to be deposited into the Qualified Emergency Food Agencies Fund --**
2286 **Enactment or repeal of tax -- Effective date -- Notice requirements.**

2287 (1)(a)(i) Subject to Subsections (2) through (6), and in addition to any other tax
2288 authorized by this chapter, a county may impose by ordinance a county option
2289 sales and use tax of .25% upon the transactions described in Subsection
2290 59-12-103(1).

2291 (ii) Notwithstanding Subsection (1)(a)(i), a county may not impose a tax under this
2292 section on the sales and uses described in Section 59-12-104 to the extent the sales
2293 and uses are exempt from taxation under Section 59-12-104.

2294 (b) For purposes of this Subsection (1), the location of a transaction shall be determined
2295 in accordance with Sections 59-12-211 through 59-12-215.

2296 (c) The county option sales and use tax under this section shall be imposed:

2297 (i) upon transactions that are located within the county, including transactions that are
2298 located within municipalities in the county; and

2299 (ii) except as provided in Subsection (1)(d) or (5), beginning on the first day of
2300 January:

2301 (A) of the next calendar year after adoption of the ordinance imposing the tax if
2302 the ordinance is adopted on or before May 25; or

2303 (B) of the second calendar year after adoption of the ordinance imposing the tax if
2304 the ordinance is adopted after May 25.

2305 (d) The county option sales and use tax under this section shall be imposed:

2306 (i) beginning January 1, 1998, if an ordinance adopting the tax imposed on or before
2307 September 4, 1997; or

2308 (ii) beginning January 1, 1999, if an ordinance adopting the tax is imposed during

2309 1997 but after September 4, 1997.

2310 (2)(a) Before imposing a county option sales and use tax under Subsection (1), a county

2311 shall hold two public hearings on separate days in geographically diverse locations in

2312 the county.

2313 (b)(i) At least one of the hearings required by Subsection (2)(a) shall have a starting

2314 time of no earlier than 6 p.m.

2315 (ii) The earlier of the hearings required by Subsection (2)(a) shall be no less than

2316 seven days after the day the first advertisement required by Subsection (2)(c) is

2317 published.

2318 (c)(i) Before holding the public hearings required by Subsection (2)(a), the county

2319 shall advertise:

2320 (A) its intent to adopt a county option sales and use tax;

2321 (B) the date, time, and location of each public hearing; and

2322 (C) a statement that the purpose of each public hearing is to obtain public

2323 comments regarding the proposed tax.

2324 (ii) The advertisement shall be published:

2325 (A) in a newspaper of general circulation in the county once each week for the

2326 two weeks preceding the earlier of the two public hearings; and

2327 (B) for the county, as a class A notice under Section 63G-30-102, for two weeks

2328 before the day on which the first of the two public hearings is held.

2329 (iii) The advertisement described in Subsection (2)(c)(ii)(A) shall be no less than 1/8

2330 page in size, and the type used shall be no smaller than 18 point and surrounded

2331 by a 1/4-inch border.

2332 (iv) The advertisement described in Subsection (2)(c)(ii)(A) may not be placed in that

2333 portion of the newspaper where legal notices and classified advertisements appear.

2334 (v) In accordance with Subsection (2)(c)(ii)(A), whenever possible:

2335 (A) the advertisement shall appear in a newspaper that is published at least five

2336 days a week, unless the only newspaper in the county is published less than

2337 five days a week; and

2338 (B) the newspaper selected shall be one of general interest and readership in the

2339 community, and not one of limited subject matter.

2340 (d) The adoption of an ordinance imposing a county option sales and use tax is subject to

2341 a local referendum election and shall be conducted as provided in Title 20A, Chapter

2342 7, Part 6, Local Referenda - Procedures.

- (3)(a) Subject to Subsection (5), if the aggregate population of the counties imposing a county option sales and use tax under Subsection (1) is less than 75% of the state population, the tax levied under Subsection (1) shall be distributed to the county in which the tax was collected.
- (b) Subject to Subsection (5), if the aggregate population of the counties imposing a county option sales and use tax under Subsection (1) is greater than or equal to 75% of the state population:
- (i) 50% of the tax collected under Subsection (1) in each county shall be distributed to the county in which the tax was collected; and
- (ii) except as provided in Subsection (3)(c), 50% of the tax collected under Subsection (1) in each county shall be distributed proportionately among all counties imposing the tax, based on the total population of each county.
- (c) Except as provided in Subsection (5), the amount to be distributed annually to a county under Subsection (3)(b)(ii), when combined with the amount distributed to the county under Subsection (3)(b)(i), does not equal at least \$75,000, then:
- (i) the amount to be distributed annually to that county under Subsection (3)(b)(ii) shall be increased so that, when combined with the amount distributed to the county under Subsection (3)(b)(i), the amount distributed annually to the county is \$75,000; and
- (ii) the amount to be distributed annually to all other counties under Subsection (3)(b)(ii) shall be reduced proportionately to offset the additional amount distributed under Subsection (3)(c)(i).
- (d) The commission shall establish rules to implement the distribution of the tax under Subsections (3)(a), (b), and (c).
- (e) Population for each county for purposes of this Subsection (3) shall be based on, to the extent not otherwise required by federal law:
- (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
- (ii) if the Utah Population Committee estimate is not available, the most recent census or census estimate of the United States Bureau of the Census.
- (4)(a) Except as provided in Subsection (4)(b) or (c), a tax authorized under this part shall be administered, collected, and enforced in accordance with:
- (i) the same procedures used to administer, collect, and enforce the tax under:
- (A) Part 1, Tax Collection; or
- (B) Part 2, Local Sales and Use Tax Act; and

- 2377 (ii) Chapter 1, General Taxation Policies.
- 2378 (b) A tax under this part is not subject to Subsections 59-12-205(2) through (5).
- 2379 (c)(i) Subject to Subsection (4)(c)(ii), the commission shall retain and deposit an
- 2380 administrative charge in accordance with Section 59-1-306 from the revenue the
- 2381 commission collects from a tax under this part.
- 2382 (ii) Notwithstanding Section 59-1-306, the administrative charge described in
- 2383 Subsection (4)(c)(i) shall be calculated by taking a percentage described in
- 2384 Section 59-1-306 of the distribution amounts resulting after:
- 2385 (A) the applicable distribution calculations under Subsection (3) have been made;
- 2386 and
- 2387 (B) the commission retains the amount required by Subsection (5).
- 2388 (5)(a) Beginning on July 1, 2009, the commission shall calculate and retain a portion of
- 2389 the sales and use tax collected under this part as provided in this Subsection (5).
- 2390 (b) For a county that imposes a tax under this part, the commission shall calculate a
- 2391 percentage each month by dividing the sales and use tax collected under this part for
- 2392 that month within the boundaries of that county by the total sales and use tax
- 2393 collected under this part for that month within the boundaries of all of the counties
- 2394 that impose a tax under this part.
- 2395 (c) For a county that imposes a tax under this part, the commission shall retain each
- 2396 month an amount equal to the product of:
- 2397 (i) the percentage the commission determines for the month under Subsection (5)(b)
- 2398 for the county; and
- 2399 (ii) \$6,354.
- 2400 (d) The commission shall deposit an amount the commission retains in accordance with
- 2401 this Subsection (5) into the Qualified Emergency Food Agencies Fund created by
- 2402 Section 35A-8-1009.
- 2403 (e) An amount the commission deposits into the Qualified Emergency Food Agencies
- 2404 Fund shall be expended as provided in Section 35A-8-1009.
- 2405 (6)(a) For purposes of this Subsection (6):
- 2406 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, County
- 2407 Consolidations and Annexations.
- 2408 (ii) "Annexing area" means an area that is annexed into a county.
- 2409 (b)(i) Except as provided in Subsection (6)(c) or (d), if, on or after July 1, 2004, a
- 2410 county enacts or repeals a tax under this part:

- 2411 (A)(I) the enactment shall take effect as provided in Subsection (1)(c); or
2412 (II) the repeal shall take effect on the first day of a calendar quarter; and
2413 (B) after a 90-day period beginning on the date the commission receives notice
2414 meeting the requirements of Subsection (6)(b)(ii) from the county.
- 2415 (ii) The notice described in Subsection (6)(b)(i)(B) shall state:
2416 (A) that the county will enact or repeal a tax under this part;
2417 (B) the statutory authority for the tax described in Subsection (6)(b)(ii)(A);
2418 (C) the effective date of the tax described in Subsection (6)(b)(ii)(A); and
2419 (D) if the county enacts the tax described in Subsection (6)(b)(ii)(A), the rate of
2420 the tax.
- 2421 (c)(i) If the billing period for a transaction begins before the effective date of the
2422 enactment of the tax under Subsection (1), the enactment of the tax takes effect on
2423 the first day of the first billing period that begins on or after the effective date of
2424 the enactment of the tax.
- 2425 (ii) The repeal of a tax applies to a billing period if the billing statement for the
2426 billing period is produced on or after the effective date of the repeal of the tax
2427 imposed under Subsection (1).
- 2428 (d)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
2429 sales and use tax rates published in the catalogue, an enactment or repeal of a tax
2430 described in Subsection (6)(b)(i) takes effect:
2431 (A) on the first day of a calendar quarter; and
2432 (B) beginning 60 days after the effective date of the enactment or repeal under
2433 Subsection (6)(b)(i).
- 2434 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
2435 the commission may by rule define the term "catalogue sale."
- 2436 (e)(i) Except as provided in Subsection (6)(f) or (g), if, for an annexation that occurs
2437 on or after July 1, 2004, the annexation will result in the enactment or repeal of a
2438 tax under this part for an annexing area, the enactment or repeal shall take effect:
2439 (A) on the first day of a calendar quarter; and
2440 (B) after a 90-day period beginning on the date the commission receives notice
2441 meeting the requirements of Subsection (6)(e)(ii) from the county that annexes
2442 the annexing area.
- 2443 (ii) The notice described in Subsection (6)(e)(i)(B) shall state:
2444 (A) that the annexation described in Subsection (6)(e)(i) will result in an

2445 enactment or repeal of a tax under this part for the annexing area;
 2446 (B) the statutory authority for the tax described in Subsection (6)(e)(ii)(A);
 2447 (C) the effective date of the tax described in Subsection (6)(e)(ii)(A); and
 2448 (D) the rate of the tax described in Subsection (6)(e)(ii)(A).
 2449 (f)(i) If the billing period for a transaction begins before the effective date of the
 2450 enactment of the tax under Subsection (1), the enactment of the tax takes effect on
 2451 the first day of the first billing period that begins on or after the effective date of
 2452 the enactment of the tax.
 2453 (ii) The repeal of a tax applies to a billing period if the billing statement for the
 2454 billing period is produced on or after the effective date of the repeal of the tax
 2455 imposed under Subsection (1).
 2456 (g)(i) If a tax due under this chapter on a catalogue sale is computed on the basis of
 2457 sales and use tax rates published in the catalogue, an enactment or repeal of a tax
 2458 described in Subsection (6)(e)(i) takes effect:
 2459 (A) on the first day of a calendar quarter; and
 2460 (B) beginning 60 days after the effective date of the enactment or repeal under
 2461 Subsection (6)(e)(i).
 2462 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
 2463 the commission may by rule define the term "catalogue sale."
 2464 Section 17. Section **59-12-2206** is amended to read:
 2465 **59-12-2206 (Effective 05/07/25). Administration, collection, and enforcement of a**
 2466 **sales and use tax under this part -- Transmission of revenue monthly by electronic funds**
 2467 **transfer -- Transfer of revenue to a public transit district or eligible political subdivision.**
 2468 (1) Except as provided in Subsection (2), the commission shall administer, collect, and
 2469 enforce a sales and use tax imposed under this part.
 2470 (2) The commission shall administer, collect, and enforce a sales and use tax imposed under
 2471 this part in accordance with:
 2472 (a) the same procedures used to administer, collect, and enforce a tax under:
 2473 (i) Part 1, Tax Collection; or
 2474 (ii) Part 2, Local Sales and Use Tax Act; and
 2475 (b) Chapter 1, General Taxation Policies.
 2476 (3) A sales and use tax under this part is not subject to Subsections 59-12-205(2) through (5).
 2477 (4) Subject to Section 59-12-2207 and except as provided in Subsection (5) or another
 2478 provision of this part, the state treasurer shall transmit revenue collected within a county,

- city, or town from a sales and use tax under this part to the county, city, or town legislative body monthly by electronic funds transfer.
- (5)(a) Subject to Section 59-12-2207, and except as provided in Subsection (5)(b), the state treasurer shall transfer revenue collected within a county, city, or town from a sales and use tax under this part directly to a public transit district organized under Title 17B, Chapter 2a, Part 8, Public Transit District Act, or an eligible political subdivision as defined in Section ~~[59-12-2219]~~ 59-12-2202, if the county, city, or town legislative body:
- (i) provides written notice to the commission and the state treasurer requesting the transfer; and
 - (ii) designates the public transit district or eligible political subdivision to which the county, city, or town legislative body requests the state treasurer to transfer the revenue.
- (b) The commission shall transmit a portion of the revenue collected within a county, city, or town from a sales and use tax under this part that would be transferred to a public transit district or an eligible political subdivision under Subsection (5)(a) to the county, city, or town to fund public transit fixed guideway safety oversight under Section 72-1-214 if the county, city, or town legislative body:
- (i) provides written notice to the commission and the state treasurer requesting the transfer; and
 - (ii) specifies the amount of revenue required to be transmitted to the county, city, or town.
- Section 18. Section **59-12-2219** is amended to read:
- 59-12-2219 (Effective 07/01/25). County option sales and use tax for highways and public transit -- Base -- Rate -- Distribution and expenditure of revenue -- Revenue may not supplant existing budgeted transportation revenue.**
- (1) Subject to the other provisions of this part, and subject to Subsection (13), a county legislative body may impose a sales and use tax of .25% on the transactions described in Subsection 59-12-103(1) within the county, including the cities and towns within the county.
- (2) Subject to Subsection (9), the commission shall distribute sales and use tax revenue collected under this section as provided in Subsections (3) through (8).
- (3) If the entire boundary of a county that imposes a sales and use tax under this section is annexed into a single public transit district, the commission shall distribute the sales and

- 2513 use tax revenue collected within the county as follows:
- 2514 (a) .10% shall be transferred to the public transit district in accordance with Section
- 2515 59-12-2206;
- 2516 (b) .10% shall be distributed as provided in Subsection (6); and
- 2517 (c) .05% shall be distributed to the county legislative body.
- 2518 (4) If the entire boundary of a county that imposes a sales and use tax under this section is
- 2519 not annexed into a single public transit district, but a city or town within the county is
- 2520 annexed into a single large public transit district, the commission shall distribute the
- 2521 sales and use tax revenue collected within the county as follows:
- 2522 (a) for a city or town within the county that is annexed into a single public transit
- 2523 district, the commission shall distribute the sales and use tax revenue collected within
- 2524 that city or town as follows:
- 2525 (i) .10% shall be transferred to the public transit district in accordance with Section
- 2526 59-12-2206;
- 2527 (ii) .10% shall be distributed as provided in Subsection (6); and
- 2528 (iii) .05% shall be distributed to the county legislative body;
- 2529 (b) for an eligible political subdivision within the county, the commission shall
- 2530 distribute the sales and use tax revenue collected within that eligible political
- 2531 subdivision as follows:
- 2532 (i) .10% shall be transferred to the eligible political subdivision in accordance with
- 2533 Section 59-12-2206;
- 2534 (ii) .10% shall be distributed as provided in Subsection (6); and
- 2535 (iii) .05% shall be distributed to the county legislative body; and
- 2536 (c) the commission shall distribute the sales and use tax revenue, except for the sales and
- 2537 use tax revenue described in Subsections (4)(a) and (b), as follows:
- 2538 (i) .10% shall be distributed as provided in Subsection (6); and
- 2539 (ii) .15% shall be distributed to the county legislative body.
- 2540 (5) For a county not described in Subsection (3) or (4), if a county of the second, third,
- 2541 fourth, fifth, or sixth class imposes a sales and use tax under this section, the
- 2542 commission shall distribute the sales and use tax revenue collected within the county as
- 2543 follows:
- 2544 (a) for a city or town within the county that is annexed into a single public transit
- 2545 district, the commission shall distribute the sales and use tax revenue collected within
- 2546 that city or town as follows:

2547 (i) .10% shall be distributed as provided in Subsection (6);
 2548 (ii) .10% shall be distributed as provided in Subsection (7); and
 2549 (iii) .05% shall be distributed to the county legislative body;
 2550 (b) for an eligible political subdivision within the county, the commission shall
 2551 distribute the sales and use tax revenue collected within that eligible political
 2552 subdivision as follows:
 2553 (i) .10% shall be distributed as provided in Subsection (6);
 2554 (ii) .10% shall be distributed as provided in Subsection (7); and
 2555 (iii) .05% shall be distributed to the county legislative body; and
 2556 (c) the commission shall distribute the sales and use tax revenue, except for the sales and
 2557 use tax revenue described in Subsections (5)(a) and (b), as follows:
 2558 (i) .10% shall be distributed as provided in Subsection (6); and
 2559 (ii) .15% shall be distributed to the county legislative body.
 2560 (6)(a) Subject to Subsection (6)(b), the commission shall make the distributions required
 2561 by Subsections (3)(b), (4)(a)(ii), (4)(b)(ii), (4)(c)(i), (5)(a)(i), (5)(b)(i), (5)(c)(i), and
 2562 (7)(d)(ii)(A) as follows:
 2563 (i) 50% of the total revenue collected under Subsections (3)(b), (4)(a)(ii), (4)(b)(ii),
 2564 (4)(c)(i), (5)(a)(i), (5)(b)(i), (5)(c)(i), and (7)(d)(ii)(A) within the counties and
 2565 cities that impose a tax under this section shall be distributed to the
 2566 unincorporated areas, cities, and towns within those counties and cities on the
 2567 basis of the percentage that the population of each unincorporated area, city, or
 2568 town bears to the total population of all of the counties and cities that impose a tax
 2569 under this section; and
 2570 (ii) 50% of the total revenue collected under Subsections (3)(b), (4)(a)(ii), (4)(b)(ii),
 2571 (4)(c)(i), (5)(a)(i), (5)(b)(i), (5)(c)(i), and (7)(d)(ii)(A) within the counties and
 2572 cities that impose a tax under this section shall be distributed to the
 2573 unincorporated areas, cities, and towns within those counties and cities on the
 2574 basis of the location of the transaction as determined under Sections 59-12-211
 2575 through 59-12-215.
 2576 (b)[(i)] Population for ~~[purposes of]~~ each unincorporated area, city, or town under this
 2577 Subsection (6) shall be determined ~~[on the basis of]~~ based on, to the extent not
 2578 otherwise required by federal law:
 2579 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
 2580 (ii) if the Utah Population Committee estimate is not available, the most recent [

- 2581 ~~official]~~census or census estimate of the United States Bureau of the Census.
- 2582 ~~[(ii) If a needed population estimate is not available from the United States Bureau of~~
- 2583 ~~the Census, population figures shall be derived from an estimate from the Utah~~
- 2584 ~~Population Committee.]~~
- 2585 (7)(a)(i) Subject to the requirements in Subsections (7)(b) and (c), a county
- 2586 legislative body:
- 2587 (A) for a county that obtained approval from a majority of the county's registered
- 2588 voters voting on the imposition of a sales and use tax under this section prior to
- 2589 May 10, 2016, may, in consultation with any cities, towns, or eligible political
- 2590 subdivisions within the county, and in compliance with the requirements for
- 2591 changing an allocation under Subsection (7)(e), allocate the revenue under
- 2592 Subsection (5)(a)(ii) or (5)(b)(ii) by adopting a resolution specifying the
- 2593 percentage of revenue under Subsection (5)(a)(ii) or (5)(b)(ii) that will be
- 2594 allocated to a public transit district or an eligible political subdivision; or
- 2595 (B) for a county that imposes a sales and use tax under this section on or after
- 2596 May 10, 2016, shall, in consultation with any cities, towns, or eligible political
- 2597 subdivisions within the county, allocate the revenue under Subsection (5)(a)(ii)
- 2598 or (5)(b)(ii) by adopting a resolution specifying the percentage of revenue
- 2599 under Subsection (5)(a)(ii) or (5)(b)(ii) that will be allocated to a public transit
- 2600 district or an eligible political subdivision.
- 2601 (ii) If a county described in Subsection (7)(a)(i)(A) does not allocate the revenue
- 2602 under Subsection (5)(a)(ii) or (5)(b)(ii) in accordance with Subsection (7)(a)(i)(A),
- 2603 the commission shall distribute 100% of the revenue under Subsection (5)(a)(ii) or
- 2604 (5)(b)(ii) to:
- 2605 (A) a public transit district for a city or town within the county that is annexed into
- 2606 a single public transit district; or
- 2607 (B) an eligible political subdivision within the county.
- 2608 (b) If a county legislative body allocates the revenue as described in Subsection (7)(a)(i),
- 2609 the county legislative body shall allocate not less than 25% of the revenue under
- 2610 Subsection (5)(a)(ii) or (5)(b)(ii) to:
- 2611 (i) a public transit district for a city or town within the county that is annexed into a
- 2612 single public transit district; or
- 2613 (ii) an eligible political subdivision within the county.
- 2614 (c) Notwithstanding Section 59-12-2208, the opinion question described in Section

- 2615 59-12-2208 shall state the allocations the county legislative body makes in
2616 accordance with this Subsection (7).
- 2617 (d) The commission shall make the distributions required by Subsection (5)(a)(ii) or
2618 (5)(b)(ii) as follows:
- 2619 (i) the percentage specified by a county legislative body shall be distributed in
2620 accordance with a resolution adopted by a county legislative body under
2621 Subsection (7)(a) to an eligible political subdivision or a public transit district
2622 within the county; and
- 2623 (ii) except as provided in Subsection (7)(a)(ii), if a county legislative body allocates
2624 less than 100% of the revenue under Subsection (5)(a)(ii) or (5)(b)(ii) to a public
2625 transit district or an eligible political subdivision, the remainder of the revenue
2626 under Subsection (5)(a)(ii) or (5)(b)(ii) not allocated by a county legislative body
2627 through a resolution under Subsection (7)(a) shall be distributed as follows:
- 2628 (A) 50% of the revenue as provided in Subsection (6); and
2629 (B) 50% of the revenue to the county legislative body.
- 2630 (e) If a county legislative body seeks to change an allocation specified in a resolution
2631 under Subsection (7)(a), the county legislative body may change the allocation by:
- 2632 (i) adopting a resolution in accordance with Subsection (7)(a) specifying the
2633 percentage of revenue under Subsection (5)(a)(ii) or (5)(b)(ii) that will be
2634 allocated to a public transit district or an eligible political subdivision;
- 2635 (ii) obtaining approval to change the allocation of the sales and use tax by a majority
2636 of all the members of the county legislative body; and
- 2637 (iii) subject to Subsection (7)(f):
- 2638 (A) in accordance with Section 59-12-2208, submitting an opinion question to the
2639 county's registered voters voting on changing the allocation so that each
2640 registered voter has the opportunity to express the registered voter's opinion on
2641 whether the allocation should be changed; and
- 2642 (B) in accordance with Section 59-12-2208, obtaining approval to change the
2643 allocation from a majority of the county's registered voters voting on changing
2644 the allocation.
- 2645 (f) Notwithstanding Section 59-12-2208, the opinion question required by Subsection
2646 (7)(e)(iii)(A) shall state the allocations specified in the resolution adopted in
2647 accordance with Subsection (7)(e) and approved by the county legislative body in
2648 accordance with Subsection (7)(e)(ii).

(g)(i) If a county makes an allocation by adopting a resolution under Subsection (7)(a) or changes an allocation by adopting a resolution under Subsection (7)(e), the allocation shall take effect on the first distribution the commission makes under this section after a 90-day period that begins on the date the commission receives written notice meeting the requirements of Subsection (7)(g)(ii) from the county.

(ii) The notice described in Subsection (7)(g)(i) shall state:

(A) that the county will make or change the percentage of an allocation under Subsection (7)(a) or (e); and

(B) the percentage of revenue under Subsection (5)(a)(ii) or (5)(b)(ii) that will be allocated to a public transit district or an eligible political subdivision.

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

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

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

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

(A) reducing transportation related debt;

(B) a regionally significant transportation facility; or

(C) a public transit project of regional significance.

- 2683 (b) For a county that has not imposed a sales and use tax under this section before May
2684 8, 2018, and if the county imposes a sales and use tax under this section before June
2685 30, 2019, the commission shall distribute the sales and use tax revenue collected by
2686 the county on or after July 1, 2019, as described in Subsections (3) through (8).
- 2687 (c) For a county that has not imposed a sales and use tax under this section before June
2688 30, 2019, if the entire boundary of that county is annexed into a large public transit
2689 district, and if the county imposes a sales and use tax under this section on or after
2690 July 1, 2019, the commission shall distribute the sales and use tax revenue collected
2691 by the county as described in Subsections (3) through (8).
- 2692 (10) A county, city, or town may expend revenue collected from a tax under this section,
2693 except for revenue the commission distributes in accordance with Subsection (3)(a),
2694 (4)(a)(i), (4)(b)(i), or (7)(d)(i), for a purpose described in Section 59-12-2212.2.
- 2695 (11)(a) A public transit district or an eligible political subdivision may expend revenue
2696 the commission distributes in accordance with Subsection (3)(a), (4)(a)(i), (4)(b)(i),
2697 or (7)(d)(i) for capital expenses and service delivery expenses of the public transit
2698 district or eligible political subdivision.
- 2699 (b) As provided in Section 59-12-2212.2, for the .10% designated for public transit
2700 described in Subsection (3)(a) that is not contractually obligated for debt service,
2701 beginning on July 1, 2025, a public transit district shall make available to the
2702 Department of Transportation an amount equal to 10% of the .10% to be used for
2703 public transit innovation grants as provided in Title 72, Chapter 2, Part 3, Public
2704 Transit Innovation Grants.
- 2705 (12) Notwithstanding Section 59-12-2208, a county, city, or town legislative body may, but
2706 is not required to, submit an opinion question to the county's, city's, or town's registered
2707 voters in accordance with Section 59-12-2208 to impose a sales and use tax under this
2708 section.
- 2709 (13)(a)(i) Notwithstanding any other provision in this section, if the entire boundary
2710 of a county is annexed into a large public transit district, if the county legislative
2711 body wishes to impose a sales and use tax under this section, the county
2712 legislative body shall pass the ordinance to impose a sales and use tax under this
2713 section on or before June 30, 2022.
- 2714 (ii) If the entire boundary of a county is annexed into a large public transit district,
2715 the county legislative body may not pass an ordinance to impose a sales and use
2716 tax under this section on or after July 1, 2022.

2717 (b) Notwithstanding the deadline described in Subsection (13)(a), any sales and use tax
2718 imposed under this section by passage of a county ordinance on or before June 30,
2719 2022, may remain in effect.

2720 (14)(a) Beginning on July 1, 2020, and subject to Subsection (15), if a county has not
2721 imposed a sales and use tax under this section, subject to the provisions of this part,
2722 the legislative body of a city or town described in Subsection (14)(b) may impose a
2723 .25% sales and use tax on the transactions described in Subsection 59-12-103(1)
2724 within the city or town.

2725 (b) The following cities or towns may impose a sales and use tax described in
2726 Subsection (14)(a):

2727 (i) a city or town that has been annexed into a public transit district; or
2728 (ii) an eligible political subdivision.

2729 (c) If a city or town imposes a sales and use tax as provided in this section, the
2730 commission shall distribute the sales and use tax revenue collected by the city or
2731 town as follows:

2732 (i) .125% to the city or town that imposed the sales and use tax, to be distributed as
2733 provided in Subsection (6); and
2734 (ii) .125%, as applicable, to:

2735 (A) the public transit district in which the city or town is annexed; or
2736 (B) the eligible political subdivision for public transit services.

2737 (d) If a city or town imposes a sales and use tax under this section and the county
2738 subsequently imposes a sales and use tax under this section, the commission shall
2739 distribute the sales and use tax revenue collected within the city or town as described
2740 in Subsection (14)(c).

2741 (15)(a)(i) Notwithstanding any other provision in this section, if a city or town
2742 legislative body wishes to impose a sales and use tax under this section, the city or
2743 town legislative body shall pass the ordinance to impose a sales and use tax under
2744 this section on or before June 30, 2022.

2745 (ii) A city or town legislative body may not pass an ordinance to impose a sales and
2746 use tax under this section on or after July 1, 2022.

2747 (b) Notwithstanding the deadline described in Subsection (15)(a), any sales and use tax
2748 imposed under this section by passage of an ordinance by a city or town legislative
2749 body on or before June 30, 2022, may remain in effect.

2750 Section 19. Section **59-12-2220** is amended to read:

- 2751 **59-12-2220 (Effective 07/01/25). County option sales and use tax to fund**
2752 **highways or a system for public transit -- Base -- Rate.**
- 2753 (1) Subject to the other provisions of this part and subject to the requirements of this
2754 section, the following counties may impose a sales and use tax under this section:
- 2755 (a) a county legislative body may impose the sales and use tax on the transactions
2756 described in Subsection 59-12-103(1) located within the county, including the cities
2757 and towns within the county if:
- 2758 (i) the entire boundary of a county is annexed into a large public transit district; and
2759 (ii) the maximum amount of sales and use tax authorizations allowed pursuant to
2760 Section 59-12-2203 and authorized under the following sections has been imposed:
- 2761 (A) Section 59-12-2213;
2762 (B) Section 59-12-2214;
2763 (C) Section 59-12-2215;
2764 (D) Section 59-12-2216;
2765 (E) Section 59-12-2217;
2766 (F) Section 59-12-2218; and
2767 (G) Section 59-12-2219;
- 2768 (b) if the county is not annexed into a large public transit district, the county legislative
2769 body may impose the sales and use tax on the transactions described in Subsection
2770 59-12-103(1) located within the county, including the cities and towns within the
2771 county if:
- 2772 (i) the county is an eligible political subdivision; or
2773 (ii) a city or town within the boundary of the county is an eligible political
2774 subdivision; or
- 2775 (c) a county legislative body of a county not described in Subsection (1)(a) or (1)(b) may
2776 impose the sales and use tax on the transactions described in Subsection 59-12-103
2777 (1) located within the county, including the cities and towns within the county.
- 2778 (2) For purposes of Subsection (1) and subject to the other provisions of this section, a
2779 county legislative body that imposes a sales and use tax under this section may impose
2780 the tax at a rate of .2%.
- 2781 (3)(a) The commission shall distribute sales and use tax revenue collected under this
2782 section as determined by a county legislative body as described in Subsection (3)(b).
- 2783 (b) If a county legislative body imposes a sales and use tax as described in this section,
2784 the county legislative body may elect to impose a sales and use tax revenue

2785 distribution as described in Subsection (4), (5), (6), or (7), depending on the class of
2786 county, and presence and type of a public transit provider in the county.

2787 (4) If a county legislative body imposes a sales and use tax as described in this section, and
2788 the entire boundary of the county is annexed into a large public transit district, and the
2789 county is a county of the first class, the commission shall distribute the sales and use tax
2790 revenue as follows:

2791 (a) .10% to a public transit district as described in Subsection (11);
2792 (b) .05% to the cities and towns as provided in Subsection (8); and
2793 (c) .05% to the county legislative body.

2794 (5) If a county legislative body imposes a sales and use tax as described in this section and
2795 the entire boundary of the county is annexed into a large public transit district, and the
2796 county is a county not described in Subsection (4), the commission shall distribute the
2797 sales and use tax revenue as follows:

2798 (a) .10% to a public transit district as described in Subsection (11);
2799 (b) .05% to the cities and towns as provided in Subsection (8); and
2800 (c) .05% to the county legislative body.

2801 (6)(a) Except as provided in Subsection (12)(c), if the entire boundary of a county that
2802 imposes a sales and use tax as described in this section is not annexed into a single
2803 public transit district, but a city or town within the county is annexed into a single
2804 public transit district, or if the city or town is an eligible political subdivision, the
2805 commission shall distribute the sales and use tax revenue collected within the county
2806 as provided in Subsection (6)(b) or (c).

2807 (b) For a city, town, or portion of the county described in Subsection (6)(a) that is
2808 annexed into the single public transit district, or an eligible political subdivision, the
2809 commission shall distribute the sales and use tax revenue collected within the portion
2810 of the county that is within a public transit district or eligible political subdivision as
2811 follows:

2812 (i) .05% to a public transit provider as described in Subsection (11);
2813 (ii) .075% to the cities and towns as provided in Subsection (8); and
2814 (iii) .075% to the county legislative body.

2815 (c) Except as provided in Subsection (12)(c), for a city, town, or portion of the county
2816 described in Subsection (6)(a) that is not annexed into a single public transit district
2817 or eligible political subdivision in the county, the commission shall distribute the
2818 sales and use tax revenue collected within that portion of the county as follows:

2819 (i) .08% to the cities and towns as provided in Subsection (8); and
 2820 (ii) .12% to the county legislative body.

2821 (7) For a county without a public transit service that imposes a sales and use tax as
 2822 described in this section, the commission shall distribute the sales and use tax revenue
 2823 collected within the county as follows:

2824 (a) .08% to the cities and towns as provided in Subsection (8); and
 2825 (b) .12% to the county legislative body.

2826 (8)(a) Subject to Subsections (8)(b) and (c), the commission shall make the distributions
 2827 required by Subsections (4)(b), (5)(b), (6)(b)(ii), (6)(c)(i), and (7)(a) as follows:

2828 (i) 50% of the total revenue collected under Subsections (4)(b), (5)(b), (6)(b)(ii),
 2829 (6)(c)(i), and (7)(a) within the counties that impose a tax under Subsections (4)
 2830 through (7) shall be distributed to the unincorporated areas, cities, and towns
 2831 within those counties on the basis of the percentage that the population of each
 2832 unincorporated area, city, or town bears to the total population of all of the
 2833 counties that impose a tax under this section; and

2834 (ii) 50% of the total revenue collected under Subsections (4)(b), (5)(b), (6)(b)(ii),
 2835 (6)(c)(i), and (7)(a) within the counties that impose a tax under Subsections (4)
 2836 through (7) shall be distributed to the unincorporated areas, cities, and towns
 2837 within those counties on the basis of the location of the transaction as determined
 2838 under Sections 59-12-211 through 59-12-215.

2839 (b)~~[(i) Population for purposes of this Subsection (8)]~~ The population of each
 2840 unincorporated area, city, or town for purposes of this Subsection (8) shall be [
 2841 ~~determined on the basis of]~~ derived from, to the extent not otherwise required by
 2842 federal law:

2843 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
 2844 (ii) if the Utah Population Committee estimate is not available, the most recent [
 2845 ~~official]~~ census or census estimate of the United States [Census Bureau] Bureau of
 2846 the Census.

2847 ~~[(ii) If a needed population estimate is not available from the United States Census~~
 2848 ~~Bureau, population figures shall be derived from an estimate from the Utah~~
 2849 ~~Population Estimates Committee created by executive order of the governor.]~~

2850 (c)(i) Beginning on January 1, 2024, if the Housing and Community Development
 2851 Division within the Department of Workforce Services determines that a city or
 2852 town is ineligible for funds in accordance with Subsection 10-9a-408(7),

beginning the first day of the calendar quarter after receiving 90 days' notice, the commission shall distribute the distribution that city or town would have received under Subsection (8)(a) to cities or towns to which Subsection 10-9a-408(7) does not apply.

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

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

(10)(a) Except as provided in Subsection (10)(b), a county, city, or town that received distributions described in Subsections (4)(b), (4)(c), (5)(b), (5)(c), (6)(b)(ii), (6)(b)(iii), (6)(c), and (7) may only expend those funds for a purpose described in Section 59-12-2212.2.

(b) If a county described in Subsection (1)(a) that is a county of the first class imposes the sales and use tax authorized in this section, the county may also use funds distributed in accordance with Subsection (4)(c) for public safety purposes.

(11)(a) Subject to Subsections (11)(b), (c), and (d), revenue designated for public transit as described in this section may be used for capital expenses and service delivery expenses of:

(i) a public transit district;

(ii) an eligible political subdivision; or

(iii) another entity providing a service for public transit or a transit facility within the relevant county, as those terms are defined in Section 17B-2a-802.

(b)(i)(A) If a county of the first class imposes a sales and use tax described in this section, for a three-year period following the date on which the county imposes the sales and use tax under this section, revenue designated for public transit within a county of the first class as described in Subsection (4)(a) shall be transferred to the County of the First Class Highway Projects Fund created in

Section 72-2-121.

(B) Revenue deposited into the County of the First Class Highway Projects Fund created in Section 72-2-121 as described in Subsection (11)(b)(i)(A) may be used for public transit innovation grants as provided in Title 72, Chapter 2, Part [3] 4, Public Transit Innovation Grants.

(ii) If a county of the first class imposes a sales and use tax described in this section, beginning on the day three years after the date on which the county imposed the tax as described in Subsection (11)(b)(i), for revenue designated for public transit as described in Subsection (4)(a):

(A) 50% of the revenue from a sales and use tax imposed under this section in a county of the first class shall be transferred to the County of the First Class Highway Projects Fund created in Section 72-2-121; and

(B) 50% of the revenue from a sales and use tax imposed under this section in a county of the first class shall be transferred to the Transit Transportation Investment Fund created in Subsection 72-2-124(9).

(c)(i) If a county that is not a county of the first class for which the entire boundary of the county is annexed into a large public transit district imposes a sales and use tax described in this section, for a three-year period following the date on which the county imposes the sales and use tax under this section, revenue designated for public transit as described in Subsection (5)(a) shall be transferred to the relevant county legislative body to be used for a purpose described in Subsection (11)(a).

(ii) If a county that is not a county of the first class for which the entire boundary of the county is annexed into a large public transit district imposes a sales and use tax described in this section, beginning on the day three years after the date on which the county imposed the tax as described in Subsection (11)(c)(i), for the revenue that is designated for public transit in Subsection (5)(a):

(A) 50% shall be transferred to the Transit Transportation Investment Fund created in Subsection 72-2-124(9); and

(B) 50% shall be transferred to the relevant county legislative body to be used for a purpose described in Subsection (11)(a).

(d) Except as provided in Subsection (12)(c), for a county that imposes a sales and use tax under this section, for revenue designated for public transit as described in Subsection (6)(b)(i), the revenue shall be transferred to the relevant county legislative body to be used for a purpose described in Subsection (11)(a).

- 2921 (12)(a) Notwithstanding Section 59-12-2208, a county legislative body may, but is not
 2922 required to, submit an opinion question to the county's registered voters in
 2923 accordance with Section 59-12-2208 to impose a sales and use tax under this section.
- 2924 (b) If a county passes an ordinance to impose a sales and use tax as described in this
 2925 section, the sales and use tax shall take effect on the first day of the calendar quarter
 2926 after a 90-day period that begins on the date the commission receives written notice
 2927 from the county of the passage of the ordinance.
- 2928 (c) A county that imposed the local option sales and use tax described in this section
 2929 before January 1, 2023, may maintain that county's distribution allocation in place as
 2930 of January 1, 2023.
- 2931 (13)(a) Revenue collected from a sales and use tax under this section may not be used to
 2932 supplant existing General Fund appropriations that a county, city, or town budgeted
 2933 for transportation or public transit as of the date the tax becomes effective for a
 2934 county, city, or town.
- 2935 (b) The limitation under Subsection (13)(a) does not apply to a designated transportation
 2936 or public transit capital or reserve account a county, city, or town established before
 2937 the date the tax becomes effective.
- 2938 Section 20. Section **63C-20-105** is amended to read:
- 2939 **63C-20-105 (Effective 05/07/25). State data and use of committee estimates --**
 2940 **Compliance.**
- 2941 (1) Except as provided in Subsection (2), and unless otherwise provided in statute or rule, if
 2942 an executive branch entity, legislative branch entity, or independent entity is required to
 2943 perform an action or make a determination based on a population estimate, the entity
 2944 shall use a population estimate that the committee produces, if available.
- 2945 (2)(a) The Governor's Office of Planning and Budget may make rules in accordance
 2946 with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to use a population
 2947 estimate other than a population estimate that the committee produces.
- 2948 (b) For the purpose of creating a revenue estimate, the Governor's Office of Planning
 2949 and Budget and the Office of the Legislative Fiscal Analyst are not required to use a
 2950 population estimate that the committee produces.
- 2951 (c) For redistricting purposes, a legislative branch entity shall give priority to a
 2952 population estimate that is produced by the United States Bureau of the Census.
- 2953 (3) A newly incorporated political subdivision shall provide the committee with a list of
 2954 residential building permits issued within the boundaries of the political subdivision

since the last decennial census.

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

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

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

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

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

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

Section 21. Section **67-1a-2** is amended to read:

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

(1) The lieutenant governor shall:

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

(i) as the head of any one department, if so qualified, with the advice and consent of the Senate, and, upon appointment at the pleasure of the governor and without additional compensation;

(ii) as the chairperson of any cabinet group organized by the governor or authorized by law for the purpose of advising the governor or coordinating intergovernmental or interdepartmental policies or programs;

(iii) as liaison between the governor and the state Legislature to coordinate and facilitate the governor's programs and budget requests;

(iv) as liaison between the governor and other officials of local, state, federal, and international governments or any other political entities to coordinate, facilitate, and protect the interests of the state;

(v) as personal advisor to the governor, including advice on policies, programs, administrative and personnel matters, and fiscal or budgetary matters; and

- 2989 (vi) as chairperson or member of any temporary or permanent boards, councils,
2990 commissions, committees, task forces, or other group appointed by the governor;
2991 (b) serve on all boards and commissions in lieu of the governor, whenever so designated
2992 by the governor;
2993 (c) serve as the chief election officer of the state as required by Subsection (2);
2994 (d) keep custody of the Great Seal of the State of Utah;
2995 (e) keep a register of, and attest, the official acts of the governor;
2996 (f) affix the Great Seal, with an attestation, to all official documents and instruments to
2997 which the official signature of the governor is required; and
2998 (g) furnish a certified copy of all or any part of any law, record, or other instrument
2999 filed, deposited, or recorded in the office of the lieutenant governor to any person
3000 who requests it and pays the fee.
- 3001 (2)(a) As the chief election officer, the lieutenant governor shall:
- 3002 (i) exercise oversight, and general supervisory authority, over all elections;
3003 (ii) exercise direct authority over the conduct of elections for federal, state, and
3004 multicounty officers and statewide or multicounty ballot propositions and any
3005 recounts involving those races;
3006 (iii) establish uniformity in the election ballot;
3007 (iv)(A) prepare election information for the public as required by law and as
3008 determined appropriate by the lieutenant governor; and
3009 (B) make the information described in Subsection (2)(a)(iv)(A) available to the
3010 public and to news media, on the Internet, and in other forms as required by
3011 law and as determined appropriate by the lieutenant governor;
3012 (v) receive and answer election questions and maintain an election file on opinions
3013 received from the attorney general;
3014 (vi) maintain a current list of registered political parties as defined in Section
3015 20A-8-101;
3016 (vii) maintain election returns and statistics;
3017 (viii) certify to the governor the names of individuals nominated to run for, or elected
3018 to, office;
3019 (ix) ensure that all voting equipment purchased by the state complies with the
3020 requirements of Sections 20A-5-302, 20A-5-802, and 20A-5-803;
3021 (x) during a declared emergency, to the extent that the lieutenant governor determines
3022 it warranted, designate, as provided in Section 20A-1-308, a different method,

3023 time, or location relating to:

3024 (A) voting on election day;

3025 (B) early voting;

3026 (C) the transmittal or voting of an absentee ballot or military-overseas ballot;

3027 (D) the counting of an absentee ballot or military-overseas ballot; or

3028 (E) the canvassing of election returns; and

3029 (xi) exercise all other election authority, and perform other election duties, as

3030 provided in Title 20A, Election Code.

3031 (b) As chief election officer, the lieutenant governor:

3032 (i) shall oversee all elections, and functions relating to elections, in the state;

3033 (ii) shall, in accordance with Section 20A-1-105, take action to enforce compliance

3034 by an election officer with legal requirements relating to elections; and

3035 (iii) may not assume the responsibilities assigned to the county clerks, city recorders,

3036 town clerks, or other local election officials by Title 20A, Election Code.

3037 (3)(a) The lieutenant governor shall:

3038 (i) determine a new municipality's classification under Section 10-2-301 upon the

3039 city's incorporation under Title 10, Chapter 2a, Part 2, Incorporation of a

3040 Municipality, based on the municipality's population using the population estimate

3041 from the Utah Population Committee; and

3042 (ii)(A) prepare a certificate indicating the class in which the new municipality

3043 belongs based on the municipality's population; and

3044 (B) within 10 days after preparing the certificate, deliver a copy of the certificate

3045 to the municipality's legislative body.

3046 (b) The lieutenant governor shall:

3047 (i) determine the classification under Section 10-2-301 of a consolidated municipality

3048 upon the consolidation of multiple municipalities under Title 10, Chapter 2, Part

3049 6, Consolidation of Municipalities, using population information for each

3050 municipality from:

3051 (A) the estimate of the Utah Population Committee created in Section 63C-20-103;

3052 or

3053 (B) [each official] if the Utah Population Committee estimate is not available, the

3054 census or census estimate of the United States Bureau of the Census; [or] and

3055 [(B) the population estimate from the Utah Population Committee, if the

3056 population of a municipality is not available from the United States Bureau of

- 3057 ~~the Census; and]~~
- 3058 (ii)(A) prepare a certificate indicating the class in which the consolidated
- 3059 municipality belongs based on the municipality's population; and
- 3060 (B) within 10 days after preparing the certificate, deliver a copy of the certificate
- 3061 to the consolidated municipality's legislative body.
- 3062 (c) The lieutenant governor shall monitor the population of each municipality using
- 3063 population information from:
- 3064 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
- 3065 (ii) [each official] if the Utah Population Committee estimate is not available, the
- 3066 census or census estimate of the United States Bureau of the Census[; or] .
- 3067 ~~[(ii) the population estimate from the Utah Population Committee, if the population~~
- 3068 ~~of a municipality is not available from the United States Bureau of the Census.]~~
- 3069 (d) If the applicable population figure under Subsection (3)(b) or (c) indicates that a
- 3070 municipality's population has increased beyond the population for its current class,
- 3071 the lieutenant governor shall:
- 3072 (i) prepare a certificate indicating the class in which the municipality belongs based
- 3073 on the increased population figure; and
- 3074 (ii) within 10 days after preparing the certificate, deliver a copy of the certificate to
- 3075 the legislative body of the municipality whose class has changed.
- 3076 (e)(i) If the applicable population figure under Subsection (3)(b) or (c) indicates that
- 3077 a municipality's population has decreased below the population for its current
- 3078 class, the lieutenant governor shall send written notification of that fact to the
- 3079 municipality's legislative body.
- 3080 (ii) Upon receipt of a petition under Subsection 10-2-302(2) from a municipality
- 3081 whose population has decreased below the population for its current class, the
- 3082 lieutenant governor shall:
- 3083 (A) prepare a certificate indicating the class in which the municipality belongs
- 3084 based on the decreased population figure; and
- 3085 (B) within 10 days after preparing the certificate, deliver a copy of the certificate
- 3086 to the legislative body of the municipality whose class has changed.

3087 Section 22. Section **72-2-108** is amended to read:

3088 **72-2-108 (Effective 07/01/25). Apportionment of funds available for use on class**

3089 **B and class C roads -- Bonds.**

3090 (1) For purposes of this section:

- 3091 (a) "Eligible county" means a county of the fifth class, as described in Section 17-50-501,
3092 that received a distribution for fiscal year 2015 that was reapportioned to include
3093 money in addition to the amount calculated under Subsection (2), and the portion of
3094 the distribution derived from the calculation under Subsection (2) was less than 60%
3095 of the total distribution.
- 3096 (b) "Graveled road" means a road:
3097 (i) that is:
3098 (A) graded; and
3099 (B) drained by transverse drainage systems to prevent serious impairment of the
3100 road by surface water;
3101 (ii) that has an improved surface; and
3102 (iii) that has a wearing surface made of:
3103 (A) gravel;
3104 (B) broken stone;
3105 (C) slag;
3106 (D) iron ore;
3107 (E) shale; or
3108 (F) other material that is:
3109 (I) similar to a material described in Subsection (1)(b)(iii)(A) through (E); and
3110 (II) coarser than sand.
- 3111 (c) "Paved road" includes:
3112 (i) a graveled road with a chip seal surface; and
3113 (ii) a circulator alley.
- 3114 (d) "Road mile" means a one-mile length of road, regardless of:
3115 (i) the width of the road; or
3116 (ii) the number of lanes into which the road is divided.
- 3117 (e) "Weighted mileage" means the sum of the following:
3118 (i) paved road miles multiplied by five; and
3119 (ii) all other road type road miles multiplied by two.
- 3120 (2)(a) Subject to the provisions of Subsections (3) through (7), funds appropriated for
3121 class B and class C roads shall be apportioned among counties and municipalities in
3122 the following manner:
3123 [~~(a)~~] (i) 50% in the ratio that the class B roads weighted mileage within each county
3124 and class C roads weighted mileage within each municipality bear to the total

3125 class B and class C roads weighted mileage within the state; and
3126 ~~[(b)]~~ (ii) 50% in the ratio that the population of a county or municipality bears to the
3127 total population of the state~~[-as of the last official federal census or the United~~
3128 ~~States Bureau of Census estimate, whichever is most recent, except that if~~
3129 ~~population estimates are not available from the United States Bureau of Census,~~
3130 ~~population figures shall be derived from the estimate from the Utah Population~~
3131 ~~Committee].~~

3132 (b) For the purposes of this Subsection (2) and to the extent not otherwise required by
3133 federal law, the population for each county or municipality shall be determined from:
3134 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
3135 (ii) if the Utah Population Committee estimate is not available, the census or census
3136 estimate of the United States Bureau of the Census.

3137 (3) For purposes of Subsection (2)(b), "the population of a county" means:

3138 (a) the population of a county outside the corporate limits of municipalities in that
3139 county, if the population of the county outside the corporate limits of municipalities
3140 in that county is not less than 14% of the total population of that county, including
3141 municipalities; and

3142 (b) if the population of a county outside the corporate limits of municipalities in the
3143 county is less than 14% of the total population:

3144 (i) the aggregate percentage of the population apportioned to municipalities in that
3145 county shall be reduced by an amount equal to the difference between:

3146 (A) 14%; and

3147 (B) the actual percentage of population outside the corporate limits of
3148 municipalities in that county; and

3149 (ii) the population apportioned to the county shall be 14% of the total population of
3150 that county, including incorporated municipalities.

3151 (4) For an eligible county, the department shall reapportion the funds under Subsection (2)
3152 to ensure that the county or municipality receives, for a fiscal year beginning on or after
3153 July 1, 2018, an amount equal to the greater of:

3154 (a) the amount apportioned to the county or municipality for class B and class C roads in
3155 the current fiscal year under Subsection (2); or

3156 (b)(i) the amount apportioned to the county or municipality for class B and class C
3157 roads through the apportionment formula under Subsection (2) or this Subsection

3158 (4) in the prior fiscal year; plus

3159 (ii) the amount calculated as described in Subsection (6).

3160 (5)(a) The department shall decrease proportionately as provided in Subsection (5)(b)

3161 the apportionments to counties and municipalities for which the reapportionment

3162 under Subsection (4) does not apply.

3163 (b) The aggregate amount of the funds that the department shall decrease proportionately

3164 from the apportionments under Subsection (5)(a) is an amount equal to the aggregate

3165 amount reapportioned to counties and municipalities under Subsection (4).

3166 (6)(a) In addition to the apportionment adjustments made under Subsection (4), a county

3167 or municipality that qualifies for reapportioned money under Subsection (4) shall

3168 receive an amount equal to the amount apportioned to the eligible county or

3169 municipality under Subsection (4) for class B and class C roads in the prior fiscal

3170 year multiplied by the percentage increase or decrease in the total funds available for

3171 class B and class C roads between the prior fiscal year and the fiscal year that

3172 immediately preceded the prior fiscal year.

3173 (b) The adjustment under Subsection (6)(a) shall be made in the same way as provided

3174 in Subsections (5)(a) and (b).

3175 (7)(a) If a county or municipality does not qualify for a reapportionment under

3176 Subsection (4) in the current fiscal year but previously qualified for a

3177 reapportionment under Subsection (4) on or after July 1, 2017, the county or

3178 municipality shall receive an amount equal to the greater of:

3179 (i) the amount apportioned to the county or municipality for class B and class C roads

3180 in the current fiscal year under Subsection (2); or

3181 (ii) the amount apportioned to the county or municipality for class B and class C

3182 roads in the prior fiscal year.

3183 (b) The adjustment under Subsection (7)(a) shall be made in the same way as provided

3184 in Subsections (5)(a) and (b).

3185 (8) The governing body of any municipality or county may issue bonds redeemable up to a

3186 period of 10 years under Title 11, Chapter 14, Local Government Bonding Act, to pay

3187 the costs of constructing, repairing, and maintaining class B or class C roads and may

3188 pledge class B or class C road funds received pursuant to this section to pay principal,

3189 interest, premiums, and reserves for the bonds.

3190 Section 23. Section **72-2-133** is amended to read:

3191 **72-2-133 (Effective 07/01/25). Rural Transportation Infrastructure Fund --**

3192 **Creation -- Uses.**

- 3193 (1) As used in this section:
- 3194 (a) "Graveled road" means the same as that term is defined in Section 72-2-108.
- 3195 (b) "Paved road" means the same as that term is defined in Section 72-2-108.
- 3196 (c) "Qualifying county" means a county that:
- 3197 (i) is a county of the third through sixth class;
- 3198 (ii) has imposed a local option sales and use tax pursuant to:
- 3199 (A) Section 59-12-2217;
- 3200 (B) Section 59-12-2218; or
- 3201 (C) Section 59-12-2219; and
- 3202 (iii) has not imposed a local option sales and use tax pursuant to Section 59-12-2220
- 3203 on or before January 1, 2023.
- 3204 (d) "Qualifying municipality" means a municipality located within a qualifying county.
- 3205 (e) "Qualifying recipient" means qualifying county or a qualifying municipality.
- 3206 (f) "Road mile" means the same as that term is defined in Section 72-2-108.
- 3207 (g) "Weighted mileage" means the same as that term is defined in Section 72-2-108.
- 3208 (2) There is created in the Transportation Fund an expendable special revenue fund called
- 3209 the Rural Transportation Infrastructure Fund.
- 3210 (3) The Rural Transportation Infrastructure Fund shall be funded by:
- 3211 (a) deposits into the fund as described in [~~Subsection 41-1a-1201(10)~~] Subsection
- 3212 41-1a-1201(9);
- 3213 (b) appropriations by the Legislature; and
- 3214 (c) other deposits into the fund.
- 3215 (4) The department shall administer the fund.
- 3216 (5)(a) Beginning on January 1, 2024, the department shall annually distribute revenue in
- 3217 the fund among qualifying recipients in the following manner:
- 3218 [~~(a)~~] (i) 50% in the ratio that the class B roads weighted mileage within each county
- 3219 and class C roads weighted mileage within each municipality bear to the total
- 3220 class B and class C roads weighted mileage within the state; and
- 3221 [~~(b)~~] (ii) 50% in the ratio that the population of a county or municipality bears to the
- 3222 total population of the state.
- 3223 (b) [~~as of the last official federal census or the United States Census Bureau estimate,~~
- 3224 ~~whichever is most recent, except that if population estimates are not available from~~
- 3225 ~~the United States Census Bureau, population figures shall be derived from the~~
- 3226 ~~estimate from the Utah Population Committee]~~ For purposes of this Subsection (5)

3227 and to the extent not otherwise required by federal law, the population for each
3228 county or municipality shall be determined from:
3229 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
3230 (ii) if the Utah Population Committee estimate is not available, the census or census
3231 estimate of the United States Bureau of the Census.

3232 (6) A qualifying recipient may only use funds distributed as described in this section in the
3233 same manner as class B and class C road funds distributed in accordance with Section
3234 72-2-108.

3235 (7)(a) Before November 1 of each year, the State Tax Commission shall notify the
3236 department and indicate which counties are qualifying counties.

3237 (b) After receiving the notification described in Subsection (7)(a), the department shall
3238 distribute funds for the following year to the municipalities and counties that were
3239 identified as qualifying recipients in the notification described in Subsection (7)(a).

3240 Section 24. Section **73-5-8.5** is amended to read:

3241 **73-5-8.5 (Effective 05/07/25). Per capita consumptive use.**

3242 (1) As used in this section:

3243 (a) "Community water system" means a public water system that serves residents
3244 year-round.

3245 (b)(i) "Metered secondary water" means secondary water metered by a secondary
3246 water supplier either at the supply side when introduced into the secondary water
3247 supplier's distribution system or metered at the meter of the end user.

3248 (ii) "Metered secondary water" does not include:

3249 (A) water lost in the secondary water supplier's system before being delivered to
3250 an end user; or

3251 (B) water delivered to an end user who is not a commercial, industrial,
3252 institutional, or residential user.

3253 (c) "Per capita consumptive use" means a valid representation of total water consumed
3254 divided by the total population for a given area.

3255 (d) "Publicly owned treatment works" means a facility for the treatment of pollutants
3256 owned by the state, the state's political subdivisions, or other public entity.

3257 (e) "Reporting district" means a water conservancy district that serves wholesale water
3258 to a retail water supplier located in whole or in part in a county of the first or second
3259 class.

3260 (f) "Retail water supplier" means a person that:

- 3261 (i) supplies water for human consumption and other domestic uses to an end user; and
3262 (ii) has more than 500 service connections.
- 3263 (g) "Secondary water" means the same as that term is defined in Section 73-10-34.
3264 (h) "Secondary water supplier" means the same as that term is defined in Section
3265 73-10-34.
- 3266 (i) "Total population" means the permanent population of a given area subject to a
3267 population adjustment described in Subsection (5).
- 3268 (j) "Total water consumed" means total water supplied to commercial, industrial,
3269 institutional, and residential users in a given area minus return flow.
- 3270 (k) "Total water supplied" means the total amount of water delivered to commercial,
3271 industrial, institutional, and residential users in a given area as metered secondary
3272 water or metered drinking water.
- 3273 (l) "Water conservancy district" means an entity formed under Title 17B, Chapter 2a,
3274 Part 10, Water Conservancy District Act.
- 3275 (2) State agencies and political subdivisions shall use per capita consumptive use for
3276 reporting municipal and industrial water use in counties of the first and second class to
3277 provide another method to:
3278 (a) track progress in water conservation; and
3279 (b) ensure efficient public water supply management.
- 3280 (3)(a) The Division of Water Resources shall designate the reporting district that shall
3281 calculate the per capita consumptive use for each county of the first or second class,
3282 except that the Division of Water Resources may only require a reporting district
3283 calculate the per capita consumptive use for a county in which the reporting district
3284 provides wholesale water to a retail water supplier.
- 3285 (b) Beginning with a calculation of per capita consumptive use for calendar year 2023, a
3286 reporting district shall annually provide the Division of Water Rights a calculation of
3287 per capita consumptive use for the one or more counties designated under Subsection
3288 (3)(a).
- 3289 (4) In determining per capita consumptive use, a reporting district:
3290 (a) shall use reliable and timely information about water used for municipal and
3291 industrial purposes, including water used in commercial, industrial, institutional, and
3292 residential settings; and
3293 (b) may not be required:
3294 (i) to use the same methodology as another reporting district; or

- 3295 (ii) to adopt or follow the definition of "water being conserved" that is adopted under
3296 Section 73-10-32.
- 3297 (5) In determining total population, a reporting district shall rely on, to the extent not
3298 otherwise required by federal law:
- 3299 (a)(i) an estimate of the Utah Population Committee created in Section 63C-20-103;
3300 or
3301 (ii) if the Utah Population Committee estimate is not available, the most recent census[;
3302 a] or census estimate of the United States Bureau of the Census; and
- 3303 (b) [, or an estimate of the Utah Population Committee, together with] an adjustment to
3304 population based on locally significant effects of a non-permanent population,
3305 including:
- 3306 [(a)] (i) transient but consistently recurring non-resident population associated with
3307 secondary residences or visitors; and
3308 [(b)] (ii) daytime population changes.
- 3309 (6) In determining return flow, a reporting district:
- 3310 (a) shall obtain relevant data associated with discharges from publicly owned treatment
3311 works; and
- 3312 (b) may include water flow returning to the natural environment from the use of drinking
3313 water, secondary water, or other water used for outdoor irrigation if the flow is
3314 capable of being measured or otherwise determined with a reasonable degree of
3315 certainty.
- 3316 (7) In determining total water supplied, a reporting district shall:
- 3317 (a) select the community water systems serving a population of 3,300 or more whose
3318 data the reporting district will use in preparing the report of per capita consumptive
3319 use;
- 3320 (b) only rely on data that:
- 3321 (i) is reliable; and
3322 (ii) the reporting district is able to obtain for both metered drinking water and
3323 metered secondary water; and
- 3324 (c) make reasonable efforts to ensure that the water use data relied upon in the reporting
3325 district's report is the same as the water use data reported by the community water
3326 systems to the Division of Water Rights under Section 73-5-8.
- 3327 (8) A reporting district shall include in the reporting district's report of per capita
3328 consumptive use an explanation of how the reporting district determines:

- 3329 (a) total water supplied;
 3330 (b) return flow; and
 3331 (c) total population.
- 3332 (9) A reporting district shall annually file the reporting district's per capita consumptive use
 3333 report with the Division of Water Rights on or before July 1.
- 3334 (10)(a) Except as provided in Subsection (10)(b), this section may not be construed to
 3335 prohibit the Division of Water Resources from:
- 3336 (i) adopting regional water conservation goals as described in Section 73-10-32; or
 3337 (ii) calculating, publishing, or disseminating diverted water use information or per
 3338 capita consumptive use from community water systems in counties of the third,
 3339 fourth, fifth, or sixth class.
- 3340 (b) A state agency or a political subdivision of the state may not calculate, publish, or
 3341 disseminate a:
- 3342 (i) statewide per capita consumptive use number; or
 3343 (ii) per capita consumptive use number for a first class or second class county that is
 3344 different from a number reported by a reporting district pursuant to this section.
- 3345 (c) This section may not be construed to prohibit a retail water supplier from using or
 3346 publishing the retail water supplier's own water consumptive use numbers for the
 3347 efficient management of the retail water supplier's system.
- 3348 Section 25. Section **78B-1-110** is amended to read:
- 3349 **78B-1-110 (Effective 05/07/25). Limitations on jury service.**
- 3350 (1) In any two-year period, a person may not:
- 3351 (a) be required to serve on more than one grand jury;
 3352 (b) be required to serve as both a grand and trial juror;
 3353 (c) be required to attend court as a trial juror more than one court day, except if
 3354 necessary to complete service in a particular case; or
 3355 (d) if summoned for jury service and the summons is complied with as directed, be
 3356 selected for the prospective jury list more than once.
- 3357 (2)(a) Subsection (1)(d) does not apply to counties of the fourth, fifth, and sixth class
 3358 and counties of the third class with populations up to 75,000.
- 3359 (b)[(i) ~~All population figures~~] The population for each county used for this section
 3360 shall be derived from, to the extent not otherwise required by federal law:
 3361 (i) the estimate of the Utah Population Committee created in Section 63C-20-103; or
 3362 (ii) if the Utah Population Committee estimate is not available, the most recent [

3363 official]census or census estimate of the United States Bureau of the Census.
3364 [(ii) If population estimates are not available from the United States Bureau of the
3365 Census, population figures shall be derived from the estimate of the Utah
3366 Population Committee].

3367 Section 26. **Effective Date.**

3368 (1) Except as provided in Subsection (2), this bill takes effect May 7, 2025.

3369 (2) The actions affecting the following sections take effect on July 1, 2025:

3370 (a) Section 72-2-133 (Effective 07/01/25);

3371 (b) Section 72-2-108 (Effective 07/01/25);

3372 (c) Section 59-12-1102 (Effective 07/01/25);

3373 (d) Section 59-12-2219 (Effective 07/01/25);

3374 (e) Section 59-12-2220 (Effective 07/01/25);

3375 (f) Section 59-12-603 (Effective 07/01/25);

3376 (g) Section 59-12-402 (Effective 07/01/25);

3377 (h) Section 59-12-401 (Effective 07/01/25);

3378 (i) Section 59-12-405 (Effective 07/01/25); and

3379 (j) Section 59-12-205 (Effective 07/01/25).