

1                   **RECREATION INFRASTRUCTURE AMENDMENTS**

2                                   2022 GENERAL SESSION

3                                   STATE OF UTAH

4                                   **Chief Sponsor: Casey Snider**

5                                   Senate Sponsor: Chris H. Wilson

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7 **LONG TITLE**

8 **General Description:**

9           This bill provides for the creation of a restricted account to fund outdoor recreation  
10 infrastructure.

11 **Highlighted Provisions:**

12           This bill:

- 13           ▶ defines terms;
- 14           ▶ creates the Outdoor Adventure Infrastructure Restricted Account;
- 15           ▶ diverts certain sales and use tax revenue into the account; and
- 16           ▶ makes technical changes.

17 **Money Appropriated in this Bill:**

18           This bill appropriates for fiscal year 2023:

- 19           ▶ To Department of Natural Resources - Division of State Parks - Capital, as a  
20 one-time appropriation:
  - 21           • From General Fund Restricted - Outdoor Adventure Infrastructure Restricted  
22 Account, \$15,000,000;
- 23           ▶ To Department of Natural Resources - Division of Recreation - Capital, as a  
24 one-time appropriation:
  - 25           • From General Fund Restricted - Outdoor Adventure Infrastructure Restricted  
26 Account, \$5,000,000; and
  - 27           ▶ To Department of Transportation - Transportation Investment Fund Capacity  
28 Program, as a one-time appropriation:

29           • From General Fund Restricted - Outdoor Adventure Infrastructure Restricted  
30 Account, \$16,200,000.

31 **Other Special Clauses:**

32           None

33 **Utah Code Sections Affected:**

34 AMENDS:

35           **59-12-103**, as last amended by Laws of Utah 2021, Chapters 367, 387, and 411

36 ENACTS:

37           **51-9-901**, Utah Code Annotated 1953

38           **51-9-902**, Utah Code Annotated 1953



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

41           Section 1. Section **51-9-901** is enacted to read:

42                           **Part 9. Outdoor Adventure Infrastructure Restricted Account**

43                           **51-9-901. Definitions.**

44                           As used in this part:

45                           (1) "Account" means the Outdoor Adventure Infrastructure Restricted Account created  
46 in Section **51-9-902**.

47                           (2) "Facility" means a site, location, building, structure, or other improvement to  
48 property.

49                           (3) (a) "Outdoor recreation infrastructure" means a public facility or public land used  
50 by the public to access outdoor recreational opportunities.

51                           (b) "Outdoor recreation infrastructure" includes:

52                           (i) a facility used for water sports, snow sports, backpacking, canoeing, canyoning,  
53 caving, camping, climbing, hiking, hill walking, hunting, kayaking, rafting, biking, operating a  
54 snowmobile or all-terrain vehicle, or any similar motorized or nonmotorized activity; and

55                           (ii) a state park, golf course, sports field, playground, toboggan run, sledding hill, trail,

56 paved pedestrian or paved nonmotorized transportation facility, park, pool, waterway, road,  
57 bridge, or similar facility.

58 Section 2. Section **51-9-902** is enacted to read:

59 **51-9-902. Outdoor Adventure Infrastructure Restricted Account.**

60 (1) There is created within the General Fund a restricted account known as the  
61 "Outdoor Adventure Infrastructure Restricted Account."

62 (2) The account shall consist of:

63 (a) money deposited into the account under Subsection [59-12-103\(16\)](#); and

64 (b) interest and earnings on money in the account.

65 (3) Subject to appropriation from the Legislature, money from the account shall be  
66 used for:

67 (a) new construction of outdoor recreation infrastructure;

68 (b) upgrades of outdoor recreation infrastructure;

69 (c) the replacement of or structural improvements to outdoor recreation infrastructure;

70 (d) the acquisition of land, a right-of-way, or easement used in relationship to outdoor  
71 recreation infrastructure; or

72 (e) providing access from state highways, as defined in Section [72-1-102](#), to outdoor  
73 recreation infrastructure.

74 (4) If the Legislature appropriates money to the Department of Transportation from the  
75 account, the Transportation Commission, created in Section [72-1-301](#), shall prioritize projects  
76 and determine funding levels in accordance with Subsection [72-1-303\(1\)\(a\)](#) based on  
77 recommendations of the Department of Transportation.

78 Section 3. Section **59-12-103** is amended to read:

79 **59-12-103. Sales and use tax base -- Rates -- Effective dates -- Use of sales and use**  
80 **tax revenues.**

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

- 83 (a) retail sales of tangible personal property made within the state;
- 84 (b) amounts paid for:
  - 85 (i) telecommunications service, other than mobile telecommunications service, that
  - 86 originates and terminates within the boundaries of this state;
  - 87 (ii) mobile telecommunications service that originates and terminates within the
  - 88 boundaries of one state only to the extent permitted by the Mobile Telecommunications
  - 89 Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or
  - 90 (iii) an ancillary service associated with a:
    - 91 (A) telecommunications service described in Subsection (1)(b)(i); or
    - 92 (B) mobile telecommunications service described in Subsection (1)(b)(ii);
  - 93 (c) sales of the following for commercial use:
    - 94 (i) gas;
    - 95 (ii) electricity;
    - 96 (iii) heat;
    - 97 (iv) coal;
    - 98 (v) fuel oil; or
    - 99 (vi) other fuels;
  - 100 (d) sales of the following for residential use:
    - 101 (i) gas;
    - 102 (ii) electricity;
    - 103 (iii) heat;
    - 104 (iv) coal;
    - 105 (v) fuel oil; or
    - 106 (vi) other fuels;
  - 107 (e) sales of prepared food;
  - 108 (f) except as provided in Section [59-12-104](#), amounts paid or charged as admission or
  - 109 user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature,

110 exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries,  
111 fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit  
112 television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf  
113 driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails,  
114 tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises,  
115 horseback rides, sports activities, or any other amusement, entertainment, recreation,  
116 exhibition, cultural, or athletic activity;

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

119 (i) the tangible personal property; and

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

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

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

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

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

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

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

133 (i) stored;

134 (ii) used; or

135 (iii) otherwise consumed;

136 (l) amounts paid or charged for tangible personal property if within this state the

137 tangible personal property is:

138 (i) stored;

139 (ii) used; or

140 (iii) consumed; and

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

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

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

144 (ii) regardless of whether the sale provides:

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

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

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

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

149 (2) (a) Except as provided in Subsections (2)(b) through (f), a state tax and a local tax

150 are imposed on a transaction described in Subsection (1) equal to the sum of:

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

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

153 (B) (I) the tax rate the state imposes in accordance with Part 18, Additional State Sales

154 and Use Tax Act, if the location of the transaction as determined under Sections [59-12-211](#)

155 through [59-12-215](#) is in a county in which the state imposes the tax under Part 18, Additional

156 State Sales and Use Tax Act; and

157 (II) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales

158 and Use Tax Act, if the location of the transaction as determined under Sections [59-12-211](#)

159 through [59-12-215](#) is in a city, town, or the unincorporated area of a county in which the state

160 imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

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

162 transaction under this chapter other than this part.

163 (b) Except as provided in Subsection (2)(e) or (f) and subject to Subsection (2)(k), a

164 state tax and a local tax are imposed on a transaction described in Subsection (1)(d) equal to  
165 the sum of:

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

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

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

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

173 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the  
174 amounts paid or charged for food and food ingredients under this chapter other than this part.

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

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

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

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

183 (II) (Aa) the tax rate the state imposes in accordance with Part 18, Additional State  
184 Sales and Use Tax Act, if the location of the transaction as determined under Sections  
185 59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18,  
186 Additional State Sales and Use Tax Act; and

187 (Bb) the tax rate the state imposes in accordance with Part 20, Supplemental State  
188 Sales and Use Tax Act, if the location of the transaction as determined under Sections  
189 59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which  
190 the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

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

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

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

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

203 (I) the seller is able to identify by reasonable and verifiable standards the tangible  
204 personal property, product, or service that is not subject to taxation under this chapter from the  
205 books and records the seller keeps in the seller's regular course of business; or

206 (II) state or federal law provides otherwise; or

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

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

214 (II) state or federal law provides otherwise.

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



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

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

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

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

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

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

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

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

244 (A) separately states the items subject to taxation under this chapter at each of the

245 different rates on an invoice, bill of sale, or similar document provided to the purchaser; or

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

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

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

- 254 (i) Subsection (2)(a)(i)(A);
- 255 (ii) Subsection (2)(b)(i);
- 256 (iii) Subsection (2)(c)(i); or
- 257 (iv) Subsection (2)(e)(i)(A)(I).

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

- 261 (A) Subsection (2)(a)(i)(A);
- 262 (B) Subsection (2)(b)(i);
- 263 (C) Subsection (2)(c)(i); or
- 264 (D) Subsection (2)(e)(i)(A)(I).

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

- 268 (A) Subsection (2)(a)(i)(A);
- 269 (B) Subsection (2)(b)(i);
- 270 (C) Subsection (2)(c)(i); or
- 271 (D) Subsection (2)(e)(i)(A)(I).

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

- 275 (A) on the first day of a calendar quarter; and
- 276 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.

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

- 278 (A) Subsection (2)(a)(i)(A);
- 279 (B) Subsection (2)(b)(i);
- 280 (C) Subsection (2)(c)(i); or
- 281 (D) Subsection (2)(e)(i)(A)(I).

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

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

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

- 289 (A) a commercial use;
- 290 (B) an industrial use; or
- 291 (C) a residential use.

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

- 293 (i) the tax imposed by Subsection (2)(a)(i)(A);
- 294 (ii) the tax imposed by Subsection (2)(b)(i);
- 295 (iii) the tax imposed by Subsection (2)(c)(i); and
- 296 (iv) the tax imposed by Subsection (2)(e)(i)(A)(I).

297 (b) The following local taxes shall be distributed to a county, city, or town as provided  
298 in this chapter:

299 (i) the tax imposed by Subsection (2)(a)(ii);  
300 (ii) the tax imposed by Subsection (2)(b)(ii);  
301 (iii) the tax imposed by Subsection (2)(c)(ii); and  
302 (iv) the tax imposed by Subsection (2)(e)(i)(B).  
303 (c) The state tax imposed by Subsection (2)(d) shall be deposited into the General  
304 Fund.

305 (4) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,  
306 2003, the lesser of the following amounts shall be expended as provided in Subsections (4)(b)  
307 through (g):

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

312 (b) (i) For a fiscal year beginning on or after July 1, 2003, 14% of the amount  
313 described in Subsection (4)(a) shall be transferred each year as dedicated credits to the  
314 Department of Natural Resources to:

315 (A) implement the measures described in Subsections 79-2-303(3)(a) through (d) to  
316 protect sensitive plant and animal species; or

317 (B) award grants, up to the amount authorized by the Legislature in an appropriations  
318 act, to political subdivisions of the state to implement the measures described in Subsections  
319 79-2-303(3)(a) through (d) to protect sensitive plant and animal species.

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

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

325 (A) 50% of any unexpended dedicated credits shall lapse to the Water Resources

326 Conservation and Development Fund created in Section 73-10-24;  
327 (B) 25% of any unexpended dedicated credits shall lapse to the Utah Wastewater Loan  
328 Program Subaccount created in Section 73-10c-5; and

329 (C) 25% of any unexpended dedicated credits shall lapse to the Drinking Water Loan  
330 Program Subaccount created in Section 73-10c-5.

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

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

338 (ii) At the end of each fiscal year:

339 (A) 50% of any unexpended dedicated credits shall lapse to the Water Resources  
340 Conservation and Development Fund created in Section 73-10-24;

341 (B) 25% of any unexpended dedicated credits shall lapse to the Utah Wastewater Loan  
342 Program Subaccount created in Section 73-10c-5; and

343 (C) 25% of any unexpended dedicated credits shall lapse to the Drinking Water Loan  
344 Program Subaccount created in Section 73-10c-5.

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

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

351 (A) conduct hydrologic and geotechnical investigations by the Division of Water  
352 Resources in a cooperative effort with other state, federal, or local entities, for the purpose of

353 quantifying surface and ground water resources and describing the hydrologic systems of an  
354 area in sufficient detail so as to enable local and state resource managers to plan for and  
355 accommodate growth in water use without jeopardizing the resource;

356 (B) fund state required dam safety improvements; and

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

359 (f) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described  
360 in Subsection (4)(a) shall be deposited into the Utah Wastewater Loan Program Subaccount  
361 created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.

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

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

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

368 (iii) develop surface water sources.

369 (5) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,  
370 2006, the difference between the following amounts shall be expended as provided in this  
371 Subsection (5), if that difference is greater than \$1:

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

374 (ii) \$17,500,000.

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

376 (A) transferred each fiscal year to the Department of Natural Resources as dedicated  
377 credits; and

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

380 (ii) At the end of each fiscal year, 100% of any unexpended dedicated credits described  
381 in Subsection (5)(b)(i) shall lapse to the Water Resources Conservation and Development Fund  
382 created in Section 73-10-24.

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

385 (A) transferred each fiscal year to the Division of Water Resources as dedicated  
386 credits; and

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

389 (ii) At the end of each fiscal year, 100% of any unexpended dedicated credits described  
390 in Subsection (5)(c)(i) shall lapse to the Water Resources Conservation and Development Fund  
391 created in Section 73-10-24.

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

396 (i) preconstruction costs:

397 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter  
398 26, Bear River Development Act; and

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

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

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

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

407 (e) After making the transfers required by Subsections (5)(b) and (c) and subject to  
408 Subsection (5)(f), 15% of the remaining difference described in Subsection (5)(a) shall be  
409 transferred each year as dedicated credits to the Division of Water Rights to cover the costs  
410 incurred for employing additional technical staff for the administration of water rights.

411 (f) At the end of each fiscal year, any unexpended dedicated credits described in  
412 Subsection (5)(e) over \$150,000 lapse to the Water Resources Conservation and Development  
413 Fund created in Section 73-10-24.

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

417 (a) for fiscal year 2020-21 only:

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

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

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

425 (7) (a) Notwithstanding Subsection (3)(a), in addition to the amounts deposited in  
426 Subsection (6), and subject to Subsection (7)(b), for a fiscal year beginning on or after July 1,  
427 2012, the Division of Finance shall deposit into the Transportation Investment Fund of 2005  
428 created by Section 72-2-124:

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

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



434 (B) the tax imposed by Subsection (2)(b)(i);  
435 (C) the tax imposed by Subsection (2)(c)(i); and  
436 (D) the tax imposed by Subsection (2)(e)(i)(A)(I); plus  
437 (ii) an amount equal to 30% of the growth in the amount of revenues collected in the  
438 current fiscal year from the sales and use taxes described in Subsections (7)(a)(i)(A) through  
439 (D) that exceeds the amount collected from the sales and use taxes described in Subsections  
440 (7)(a)(i)(A) through (D) in the 2010-11 fiscal year.

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

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

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

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

456 (iii) Subject to Subsection (7)(b)(iv)(E), in all subsequent fiscal years after a year in  
457 which 17% of the revenues collected from the sales and use taxes described in Subsections  
458 (7)(a)(i)(A) through (D) was deposited under Subsection (7)(a), the Division of Finance shall  
459 annually deposit 17% of the revenues collected from the sales and use taxes described in  
460 Subsections (7)(a)(i)(A) through (D) in the current fiscal year under Subsection (7)(a).

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

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

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

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

472 (E) For a fiscal year beginning on or after July 1, 2020, the commission shall annually  
473 reduce the deposit under Subsection (7)[~~(c)~~](b)(iii) into the Transportation Investment Fund of  
474 2005 by an amount equal to the amount of the deposit under this Subsection (7)(b)(iv) to the  
475 Cottonwood Canyons fund in the previous fiscal year plus 25% of additional growth revenue,  
476 subject to the limit in Subsection (7)(b)(iv)(F).

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

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

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

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

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

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

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

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

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

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

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

512 (v) For a fiscal year beginning on or after July 1, 2020, the commission shall annually  
513 reduce the deposit under Subsection (8)(a) into the Transportation Investment Fund of 2005 by  
514 an amount equal to the amount of the deposit under this Subsection (8)(d) to the Cottonwood

515 Canyons fund in the previous fiscal year plus 25% of additional growth revenue, subject to the  
516 limit in Subsection (8)(d)(vi).

517 (vi) The commission shall annually deposit the amount described in Subsection  
518 (8)(d)(v) into the Cottonwood Canyons fund, subject to an annual maximum combined amount  
519 for any single fiscal year of \$20,000,000.

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

524 (9) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year  
525 2009-10, \$533,750 shall be deposited into the Qualified Emergency Food Agencies Fund  
526 created by Section 35A-8-1009 and expended as provided in Section 35A-8-1009.

527 (10) (a) Notwithstanding Subsection (3)(a), except as provided in Subsection (10)(b),  
528 and in addition to any amounts deposited under Subsections (6), (7), and (8), the Division of  
529 Finance shall deposit into the Transportation Investment Fund of 2005 created by Section  
530 72-2-124 the amount of revenue described as follows:

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

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

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

540 (11) Notwithstanding Subsection (3)(a), beginning the second fiscal year after the  
541 fiscal year during which the Division of Finance receives notice under Section 63N-2-510 that

542 construction on a qualified hotel, as defined in Section 63N-2-502, has begun, the Division of  
543 Finance shall, for two consecutive fiscal years, annually deposit \$1,900,000 of the revenue  
544 generated by the taxes listed under Subsection (3)(a) into the Hotel Impact Mitigation Fund,  
545 created in Section 63N-2-512.

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

547 (b) Notwithstanding Subsection (3)(a), the Division of Finance shall, for a fiscal year  
548 beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the  
549 rate described in Subsection (12)(a) on the transactions that are subject to the sales and use tax  
550 under Subsection (2)(a)(i)(A) into the Medicaid Expansion Fund created in Section  
551 26-36b-208.

552 (13) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year  
553 2020-21, the Division of Finance shall deposit \$200,000 into the General Fund as a dedicated  
554 credit solely for use of the Search and Rescue Financial Assistance Program created in, and  
555 expended in accordance with, Title 53, Chapter 2a, Part 11, Search and Rescue Act.

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

559 (b) If the total revenue deposited into the Transportation Investment Fund of 2005  
560 under Subsections (6) through (8) is less than \$1,813,400 for a fiscal year, the Division of  
561 Finance shall transfer the total revenue deposited into the Transportation Investment Fund of  
562 2005 under Subsections (6) through (8) during the fiscal year to the General Fund.

563 (15) Notwithstanding Subsection (3)(a), and as described in Section 63N-3-610,  
564 beginning one year after the sales and use tax boundary for a housing and transit reinvestment  
565 zone is established, the commission, at least annually, shall transfer an amount equal to 15% of  
566 the sales and use tax increment within an established sales and use tax boundary, as defined in  
567 Section 63N-3-602, into the Transit Transportation Investment Fund created in Section  
568 72-2-124.

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

- 573 (a) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;
- 574 (b) the tax imposed by Subsection (2)(b)(i);
- 575 (c) the tax imposed by Subsection (2)(c)(i); and
- 576 (d) the tax imposed by Subsection (2)(e)(i)(A)(I).

577 **Section 4. Appropriation.**

578 The following sums of money are appropriated for the fiscal year beginning July 1,  
579 2022, and ending June 30, 2023. These are additions to amounts previously appropriated for  
580 fiscal year 2023. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures  
581 Act, the Legislature appropriates the following sums of money from the funds or accounts  
582 indicated for the use and support of the government of the state of Utah.

583 ITEM 1

584	<u>To Department of Natural Resources - Division of State Parks - Capital</u>	
585	<u>From General Fund Restricted - Outdoor Adventure</u>	
586	<u>Infrastructure Restricted Account, One-time</u>	<u>\$15,000,000</u>

587 Schedule of Programs:

588	<u>Renovation and Development</u>	<u>\$15,000,000</u>
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589 The Legislature intends that the Division of State Parks use the money appropriated  
590 under this item for the purposes permitted under Title 51, Chapter 9, Part 9, Outdoor  
591 Adventure Infrastructure Restricted Account, enacted by this bill. The appropriation is  
592 nonlapsing.

593 ITEM 2

594	<u>To Department of Natural Resources - Division of Recreation - Capital</u>
595	<u>From General Fund Restricted - Outdoor Adventure</u>

596 Infrastructure Restricted Account, One-time \$5,000,000

597 Schedule of Programs:

598 Recreation Capital \$5,000,000

599 The Legislature intends that the appropriation be nonlapsing and that the Division of  
600 Recreation use the money appropriated under this item:

601 (1) for the purposes permitted under Title 51, Chapter 9, Part 9, Outdoor Adventure

602 Infrastructure Restricted Account, enacted by this bill; and

603 (2) in accordance with existing grant programs that require a match by recipients of the  
604 grant.

605 ITEM 3

606 To Department of Transportation - Transportation Investment Fund Capacity Program

607 From General Fund Restricted - Outdoor Adventure

608 Infrastructure Restricted Account, One-time \$16,200,000

609 Schedule of Programs:

610 Transportation Investment Fund

611 Capacity Program \$16,200,000

612 The Legislature intends that the Department of Transportation use the money  
613 appropriated under this item for paved pedestrian or paved nonmotorized transportation  
614 facilities and access to state parks from state highways consistent with the purposes permitted  
615 under Title 51, Chapter 9, Part 9, Outdoor Adventure Infrastructure Restricted Account,  
616 enacted by this bill. The appropriation is nonlapsing.