

Jerry W. Stevenson proposes the following substitute bill:

Point of the Mountain State Land Authority Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jerry W. Stevenson

House Sponsor:

LONG TITLE

General Description:

This bill modifies provisions related to the Point of the Mountain State Land Authority.

Highlighted Provisions:

This bill:

- modifies definitions;
- clarifies that the authority of a local government under Title 10, Chapter 9a, Municipal Land Use, Development, and Management Act, or Title 17, Chapter 27a, County Land Use, Development, and Management Act, does not apply to the use of point of the mountain state land;
- describes the method for a county treasurer to distribute privilege tax to the Point of the Mountain State Land Authority (authority);
- repeals and reenacts provisions related to the authority board and modifies the composition of the authority board;
- modifies the procedure for the authority to provide notice of a public hearing;
- requires the county recorder for a county of the first class to record a plat submitted by the authority for point of the mountain state land, if certain requirements are met; 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:

11-59-102, as last amended by Laws of Utah 2024, Chapters 53, 207 and 438

11-59-103, as last amended by Laws of Utah 2023, Chapter 263

29 **11-59-202**, as last amended by Laws of Utah 2024, Chapters 53, 207

30 **11-59-207**, as last amended by Laws of Utah 2024, Chapter 207

31 **11-59-303**, as enacted by Laws of Utah 2018, Chapter 388

32 **11-59-401**, as last amended by Laws of Utah 2021, Chapters 84, 345

33 **17-21-20**, as last amended by Laws of Utah 2022, Chapter 420

34 **51-4-2**, as last amended by Laws of Utah 2023, Chapter 16

35 **59-4-101**, as last amended by Laws of Utah 2024, Chapter 419

36 **REPEALS AND REENACTS:**

37 **11-59-302**, as last amended by Laws of Utah 2023, Chapter 263

38 **REPEALS:**

39 **11-59-305**, as enacted by Laws of Utah 2018, Chapter 388

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

42 Section 1. Section **11-59-102** is amended to read:

43 **11-59-102 . Definitions.**

44 As used in this chapter:

45 (1) "Authority" means the Point of the Mountain State Land Authority, created in Section
46 11-59-201.

47 (2) "Board" means the authority's board, created in Section 11-59-301.

48 (3) "Development":

49 (a) means the construction, reconstruction, modification, expansion, or improvement of
50 a building, utility, infrastructure, landscape, parking lot, park, trail, recreational
51 amenity, or other facility, including:

52 (i) the demolition or preservation or repurposing of a building, infrastructure, or other
53 facility;

54 (ii) surveying, testing, locating existing utilities and other infrastructure, and other
55 preliminary site work; and

56 (iii) any associated planning, design, engineering, and related activities; and

57 (b) includes all activities associated with:

58 (i) marketing and business recruiting activities and efforts;

59 (ii) leasing, or selling or otherwise disposing of, all or any part of the point of the
60 mountain state land; and

61 (iii) planning and funding for mass transit infrastructure to service the point of the
62 mountain state land.

- (4) "Facilities division" means the Division of Facilities Construction and Management, created in Section 63A-5b-301.
- (5) "New correctional facility" means the state correctional facility being developed in Salt Lake City to replace the state correctional facility in Draper.
- (6) "Point of the mountain state land" means:
- (a) the approximately 700 acres of state-owned land in Draper, including land used for the operation of a state correctional facility until completion of the new correctional facility and state-owned land in the vicinity of the current state correctional facility; and
 - (b) any land, in addition to the land described in Subsection (6)(a), that:
 - (i) the state or authority acquires; and
 - (ii) is contiguous to the land described in Subsection (6)(a).
- (7) "Public entity" means:
- (a) the state, including each department, division, or other agency of the state; or
 - (b) a county, city, town, school district, special district, special service district, interlocal cooperation entity, community reinvestment agency, or other political subdivision of the state, including the authority.
- (8) "Publicly owned infrastructure and improvements":
- (a) means infrastructure, improvements, facilities, or buildings that:
 - (i) benefit the public; and
 - (ii)(A) are owned by a public entity or a utility; or
 - (B) are publicly maintained or operated by a public entity; and
 - (b) includes:
 - (i) facilities, lines, or systems that provide:
 - (A) water, chilled water, or steam; or
 - (B) sewer, storm drainage, natural gas, electricity, energy storage, clean energy, microgrids, or telecommunications service;
 - (ii) streets, roads, curb, gutter, sidewalk, walkways, solid waste facilities, parking facilities, and public transportation facilities; and
 - (iii) greenspace, parks, trails, recreational amenities, or other similar facilities.
- (9) "Taxing entity" means the same as that term is defined in Section 59-2-102.

Section 2. Section **11-59-103** is amended to read:

11-59-103 . Scope of chapter -- Limit on selling or leasing point of the mountain state land -- Authority control over point of the mountain state land -- Role of Division of

Facilities Construction and Management -- Local government authority not applicable.

(1) This chapter governs the management of the point of the mountain state land, and the process of planning, managing, and implementing the development of the point of the mountain state land.

(2)(a) No part of the point of the mountain state land may be sold or otherwise disposed of or leased without the approval of the board.

(b) The authority has complete and exclusive control over the management, development, and disposition of the point of the mountain state land.

(3)(a) The facilities division serves the role of compliance agency under Title 15A, State Construction and Fire Codes Act, with respect to the point of the mountain state land.

(b) The facilities division is the permitting agency responsible for the issuance of a building permit or certificate of occupancy related to construction on the point of the mountain state land, in accordance with applicable building codes and standards.

(4) The ~~[zoning]~~ authority of a local government under Title 10, Chapter 9a, Municipal Land Use, Development, and Management Act, or Title 17, Chapter 27a, County Land Use, Development, and Management Act, does not apply to the use of the point of the mountain state land or to any improvements constructed on the point of the mountain state land, including improvements constructed by an entity other than the authority.

Section 3. Section **11-59-202** is amended to read:

11-59-202 . Authority powers.

The authority may:

(1) as provided in this chapter, plan, manage, and implement the development of the point of the mountain state land, including the ongoing operation of facilities on the point of the mountain state land;

(2) undertake, or engage a consultant to undertake, any study, effort, or activity the board considers appropriate to assist or inform the board about any aspect of the proposed development of the point of the mountain state land, including the best development model and financial projections relevant to the authority's efforts to fulfill its duties and responsibilities under this section and Section 11-59-203;

(3) sue and be sued;

(4) enter into contracts generally, including a contract for the sharing of records under Section 63G-2-206;

(5) buy, obtain an option upon, or otherwise acquire any interest in real or personal property, as necessary to accomplish the duties and responsibilities of the authority,

- 131 including an interest in real property, apart from point of the mountain state land, or
132 personal property, outside point of the mountain state land, for publicly owned
133 infrastructure and improvements, if the board considers the purchase, option, or other
134 interest acquisition to be necessary for fulfilling the authority's development objectives;
135 (6) sell, convey, grant, dispose of by gift, or otherwise dispose of any interest in real or
136 personal property;
137 (7) enter into a lease agreement on real or personal property, either as lessee or lessor;
138 (8) provide for the development of the point of the mountain state land under one or more
139 contracts, including the development of publicly owned infrastructure and improvements
140 and other infrastructure and improvements on or related to the point of the mountain
141 state land;
142 (9) exercise powers and perform functions under a contract, as authorized in the contract;
143 (10) accept financial or other assistance from any public or private source for the authority's
144 activities, powers, and duties, and expend any funds so received for any of the purposes
145 of this chapter;
146 (11) borrow money, contract with, or accept financial or other assistance from the federal
147 government, a public entity, or any other source for any of the purposes of this chapter
148 and comply with any conditions of the loan, contract, or assistance;
149 (12) subject to Part 6, Authority Bonds, issue bonds to finance the undertaking of any
150 development objectives of the authority;
151 (13) issue bonds under Title 11, Chapter 17, Utah Industrial Facilities and Development
152 Act, and bonds under Title 11, Chapter 42, Assessment Area Act;
153 (14) hire employees, including contract employees, in addition to or in place of staff
154 provided under Section 11-59-304;
155 (15) transact other business and exercise all other powers provided for in this chapter;
156 (16) enter into a development agreement with a developer of some or all of the point of the
157 mountain state land;
158 (17) provide for or finance an energy efficiency upgrade, a clean energy system, or electric
159 vehicle charging infrastructure, as those terms are defined in Section 11-42a-102, in
160 accordance with Title 11, Chapter 42a, Commercial Property Assessed Clean Energy
161 Act;
162 (18) exercise powers and perform functions that the authority is authorized by statute to
163 exercise or perform;
164 (19) enter into one or more interlocal agreements under Title 11, Chapter 13, Interlocal

Cooperation Act, with one or more local government entities for the delivery of services to the point of the mountain state land;

(20) enter into an agreement with the federal government or an agency of the federal government, as the board considers necessary or advisable, to enable or assist the authority to exercise its powers or fulfill its duties and responsibilities under this chapter;

(21) provide funding for the development of publicly owned infrastructure and improvements or other infrastructure and improvements on or related to the point of the mountain state land; and

(22) impose impact fees under Title 11, Chapter 36a, Impact Fees Act, and other fees related to development activities.

Section 4. Section **11-59-207** is amended to read:

11-59-207 . Privilege tax on leased property on state-owned land.

(1) As used in this section:

~~[(a) "Annual assessment" means an assessment:]~~

~~[(i) that is levied and collected each year, as provided in this section; and]~~

~~[(ii) in an amount that is the equivalent of the cumulative real property tax that would be levied and collected on leased property by all taxing entities if the leased property were not exempt property.]~~

~~[(b)]~~ (a) "Exempt property" means real property that is exempt from ad valorem property tax because the real property is owned by the state.

~~[(c)]~~ (b) "Lease agreement" means an agreement by which a private person leases from the state real property that is part of the point of the mountain state land.

~~[(d)]~~ (c)(i) "Leased property" means real property that:

(A) is part of the point of the mountain state land;

(B) is leased by a private person; and

(C) would be subject to ad valorem property tax if the real property were owned by the private person.

(ii) "Leased property" includes attachments and other improvements to the real property that would be included in an assessment of the value of the real property if the real property were not exempt property.

~~[(e) "Leased property value" means the value that leased property would have if the leased property were subject to ad valorem property tax.]~~

~~[(f)]~~ (d) "Lessee" means a private person that leases property that is part of the point of the mountain state land under a lease agreement.

(e) "Privilege tax" means a tax imposed under Section 59-4-101.

(2) Beginning January 1 of the year immediately following the execution of a lease agreement, ~~[a lessee under the lease agreement shall pay an annual assessment with respect to the leased property that is the subject of the lease agreement.]~~ the possession or other beneficial use enjoyed by any person of property on point of the mountain state land, if that property is used in connection with a business conducted for profit, is subject to Title 59, Chapter 4, Privilege Tax.

(3) The treasurer of the county in which the point of the mountain state land is located shall, in the manner and at the time provided in Section 59-2-1365:

(a) collect privilege tax from a lessee; and

(b) distribute privilege tax revenue to the authority in the following percentages:

(i) beginning January 1, 2025, 100% of the revenue generated by the privilege tax on point of the mountain state land;

(ii) beginning January 1, 2038, 96.3% of the revenue generated by the privilege tax on point of the mountain state land;

(iii) beginning January 1, 2044, 92.5% of the revenue generated by the privilege tax on point of the mountain state land;

(iv) beginning January 1, 2049, 90% of the revenue generated by the privilege tax on point of the mountain state land;

(v) beginning January 1, 2054, 87.5% of the revenue generated by the privilege tax on point of the mountain state land; and

(vi) beginning January 1, 2068, 25% of the revenue generated by the privilege tax on point of the mountain state land.

~~[(3) In a county in which the point of the mountain state land is located:]~~

~~[(a) the county assessor shall determine the leased property value of leased property that is subject to an annual assessment as though the leased property were subject to ad valorem property tax;]~~

~~[(b) the county treasurer shall collect an annual assessment in the same way and at the same time that the treasurer would collect ad valorem property tax on the leased property if the leased property were subject to ad valorem property tax;]~~

~~[(c) the county may retain an administrative fee for collecting and distributing the annual assessment in the same amount that would apply if the leased property were not exempt property; and]~~

~~[(d) the county treasurer shall distribute to the authority all revenue from an annual~~

assessment on leased property in the same way and at the same time as the treasurer distributes ad valorem property tax revenue to taxing entities in accordance with Section 59-2-1365.]

[(4) Leased property is not subject to a privilege tax under Title 59, Chapter 4, Privilege Tax.]

Section 5. Section **11-59-302** is repealed and reenacted to read:

11-59-302 . Number of board members -- Appointment -- Vacancies -- Chairs.

(1)

The board shall consist of seven voting members as provided in Subsection (2).

(2)(a) The governor shall appoint as board members three individuals with experience in economic development, corporate recruitment, workforce development, real estate development, or other relevant business experience.

(b) The president of the Senate shall appoint as a board member one individual with relevant business expertise.

(c) The speaker of the House of Representatives shall appoint as a board member one individual with relevant business expertise.

(d) The mayor of Salt Lake County, or the mayor's designee, shall serve as a board member.

(e) The mayor of the city of Draper, or the mayor's designee, shall serve as a board member.

(3)(a) A vacancy on the board shall be filled in the same manner under this section as the appointment of the member whose vacancy is being filled.

(b) Each individual appointed or designated to fill a vacancy shall serve the remaining unexpired term of the member whose vacancy the individual is filling.

(4) A member of the board appointed by the governor, president of the Senate, or speaker of the House of Representatives serves at the pleasure of and may be removed and replaced at any time, with or without cause, by the governor, president of the Senate, or speaker of the House of Representatives, respectively.

(5) A member of the board may be removed by a vote of two-thirds of all members of the board.

(6)(a) The governor shall appoint one board member to serve as cochair of the board.

(b) The president of the Senate and speaker of the House of Representatives shall jointly appoint one member of the board to serve as cochair of the board.

(7) The board may appoint, as nonvoting members, board members with needed relevant

267 experience.

268 Section 6. Section **11-59-303** is amended to read:

269 **11-59-303 . Term of board members -- Quorum requirements -- Compensation.**

- 270 (1)(a) The term of each board member appointed under Subsection [~~11-59-302(2)(a), (b),] [~~
271 ~~(c), or (d)]~~ 11-59-302(2) is four years, except that the initial term of [~~half of the~~
272 ~~members appointed under Subsections 11-59-302(2)(a), (b), and (c)]~~ one of the
273 members appointed under Subsection 11-59-302(2)(a) is two years and the member
274 appointed under Subsection 11-59-302(2)(c) is two years.
- 275 (b) At the time of making the appointments described in Subsection 11-59-302(2)(a), the
276 governor shall designate the board member whose initial term is two years.
- 277 (2) Each board member shall serve until a successor is duly appointed and qualified.
- 278 (3) A majority of voting board members constitutes a quorum, and~~[, except as provided in~~
279 ~~Subsection 11-59-302(5),]~~ the action of a majority of a quorum constitutes the action of
280 the board.

- 281 (4)(a) A board member who is not a legislator may not receive compensation or benefits
282 for the member's service on the board, but may receive per diem and expense
283 reimbursement for travel expenses incurred as a board member as allowed in:
- 284 (i) Sections 63A-3-106 and 63A-3-107; and
- 285 (ii) rules made by the Division of Finance according to Sections 63A-3-106 and
286 63A-3-107.
- 287 (b) Compensation and expenses of a board member who is a legislator are governed by
288 Section 36-2-2 and Legislative Joint Rules, Title 5, Chapter 3, Legislator
289 Compensation.

290 Section 7. Section **11-59-401** is amended to read:

291 **11-59-401 . Annual authority budget -- Fiscal year -- Public hearing and notice**
292 **required -- Auditor forms.**

- 293 (1) The authority shall prepare and its board adopt an annual budget of revenues and
294 expenditures for the authority for each fiscal year.
- 295 (2) Each annual authority budget shall be adopted before June 22.
- 296 (3) The authority's fiscal year shall be the period from July 1 to the following June 30.
- 297 (4)(a) Before adopting an annual budget, the authority board shall hold a public hearing
298 on the annual budget.
- 299 (b) The authority shall provide notice of the public hearing on the annual budget by
300 publishing notice[;]

301 ~~[(i) at least once in a newspaper of general circulation within the state, one week~~
302 ~~before the public hearing; and]~~

303 [(ii)] on the Utah Public Notice Website created in Section 63A-16-601, for at least
304 one week immediately before the public hearing.

305 (c) The authority shall make the annual budget available for public inspection at least
306 three days before the date of the public hearing.

307 (5) The state auditor shall prescribe the budget forms and the categories to be contained in
308 each authority budget, including:

309 (a) revenues and expenditures for the budget year;

310 (b) legal fees; and

311 (c) administrative costs, including rent, supplies, and other materials, and salaries of
312 authority personnel.

313 Section 8. Section **17-21-20** is amended to read:

314 **17-21-20 . Recording required -- Recorder may impose requirements on**
315 **documents to be recorded -- Prerequisites -- Additional fee for noncomplying documents**
316 **-- Recorder may require tax serial number -- Exceptions -- Requirements for recording**
317 **final local entity plat.**

318 (1) Subject to Subsections (2), (3), and (4), a county recorder shall record each paper,
319 notice, and instrument required by law to be recorded in the office of the county recorder
320 unless otherwise provided.

321 (2) Subject to Chapter 21a, Uniform Real Property Electronic Recording Act, each
322 document that is submitted for recording to a county recorder's office shall:

323 (a) unless otherwise provided by law, be an original or certified copy of the document;

324 (b) be in English or be accompanied by an accurate English translation of the document;

325 (c) contain a brief title, heading, or caption on the first page stating the nature of the
326 document;

327 (d) except as otherwise provided by statute, contain the legal description of the property
328 that is the subject of the document in accordance with Subsection 57-3-105(4);

329 (e) comply with the requirements of Section 17-21-25 and Subsections 57-3-105(1) and
330 (2);

331 (f) except as otherwise provided by statute, be notarized with the notary stamp with the
332 seal legible; and

333 (g) have original signatures.

334 (3)(a) Subject to Chapter 21a, Uniform Real Property Electronic Recording Act, a

county recorder may require that each paper, notice, and instrument submitted for recording in the county recorder's office:

- (i) be on white paper that is 8-1/2 inches by 11 inches in size;
- (ii) have a margin of one inch on the left and right sides and at the bottom of each page;
- (iii) have a space of 2-1/2 inches down and 4-1/2 inches across the upper right corner of the first page and a margin of one inch at the top of each succeeding page;
- (iv) not be on sheets of paper that are continuously bound together at the side, top, or bottom;
- (v) not contain printed material on more than one side of each page;
- (vi) be printed in black ink and not have text smaller than seven lines of text per vertical inch; and
- (vii) be sufficiently legible to make certified copies.

(b) A county recorder who intends to establish requirements under Subsection (3)(a) shall first:

- (i) provide formal notice of the requirements; and
- (ii) establish and publish an effective date for the requirements that is at least three months after the formal notice under Subsection (3)(b)(i).

(4)(a) To facilitate the abstracting of an instrument to which a tax identification number is assigned, a county recorder may require that the applicable tax identification number of each parcel described in the instrument be noted on the instrument before the county recorder accepts the instrument for recording.

(b) If a county recorder requires the applicable tax identification number to be on an instrument before the instrument may be recorded:

- (i) the county recorder shall post a notice of that requirement in a conspicuous place at the recorder's office;
- (ii) the tax identification number may not be considered to be part of the legal description and may be indicated on the margin of the instrument; and
- (iii) an error in the tax identification number does not affect the validity of the instrument or effectiveness of the recording.

(5) Subsections (2), (3), and (4) do not apply to:

- (a) a map or plat;
- (b) a certificate or affidavit of death that a government agency issues;
- (c) a military discharge or other record that a branch of the United States military service

369 issues;

370 (d) a document regarding taxes that is issued by the Internal Revenue Service of the
371 United States Department of the Treasury;

372 (e) a document submitted for recording that has been filed with a court and conforms to
373 the formatting requirements established by the court; or

374 (f) a document submitted for recording that is in a form required by law.

375 (6)(a) As used in this Subsection (6):

376 (i) "Boundary action" has the same meaning as defined in Section 17-23-20.

377 (ii) "Local entity" has the same meaning as defined in Section 67-1a-6.5.

378 (b) A person may not submit to a county recorder for recording a plat depicting the
379 boundary of a local entity as the boundary exists as a result of a boundary action,
380 unless:

381 (i) the plat has been approved under Section 17-23-20 by the county surveyor as a
382 final local entity plat, as defined in Section 17-23-20; and

383 (ii) the person also submits for recording:

384 (A) the original notice of an impending boundary action, as defined in Section

385 67-1a-6.5, for the boundary action for which the plat is submitted for recording;

386 (B) the original applicable certificate, as defined in Section 67-1a-6.5, issued by
387 the lieutenant governor under Section 67-1a-6.5 for the boundary action for
388 which the plat is submitted for recording; and

389 (C) each other document required by statute to be submitted for recording with the
390 notice of an impending boundary action and applicable certificate.

391 (c) Promptly after recording the documents described in Subsection (6)(b) relating to a
392 boundary action, but no later than 10 days after recording, the county recorder shall
393 send a copy of all those documents to the State Tax Commission.

394 (7) The county recorder for a county of the first class shall record a plat submitted by the
395 Point of the Mountain State Land Authority, created in Section 11-59-201, for point of
396 the mountain state land if the submitted plat:

397 (a) is in a recordable and legible format; and

398 (b) includes:

399 (i) a subdivision name that is distinct from any subdivision name on a plat recorded
400 in the county recorder's office;

401 (ii) the boundaries, course, and dimensions of all of the parcels of ground divided, by
402 their boundaries, course, and extent, whether the authority will use any parcel of

ground as a street or for any other public use, and whether any such area is reserved or proposed for dedication for a public purpose;

(iii) the lot or unit reference, block or building reference, street or site address, street name or coordinate address, and acreage or square footage for all parcels, units, or lots;

(iv) every existing right-of-way and recorded easement located within the plat for:

(A) an underground facility;

(B) a water conveyance facility; or

(C) any other utility facility; and

(v) any water conveyance facility located, entirely or partially, within the plat that:

(A) is not recorded; and

(B) of which the authority has actual or constructive knowledge, including from information made available to the authority in the state engineer's inventory of canals or from a surveyor.

Section 9. Section **51-4-2** is amended to read:

51-4-2 . Deposits by political subdivisions.

(1) As used in this section:

(a) "Officer" means each:

(i) county treasurer, county auditor, county assessor, county clerk, clerk of the district court, city treasurer, city clerk, justice court judge; and

(ii) other officer of a political subdivision.

(b) "Political subdivision" means a county, city, town, school district, special district, and special service district.

(2)(a) Each officer shall deposit all public funds daily, if practicable, but no later than once every three banking days.

(b) Each officer shall deposit all public funds only in qualified depositories unless the public funds need to be deposited in a bank outside Utah in order to provide for:

(i) payment of maturing bonds or other evidences of indebtedness; or

(ii) payment of the interest on bonds or other evidences of indebtedness.

(3)(a)(i) Each officer shall require all checks to be made payable to the office of the officer receiving funds or to the political subdivision's treasurer.

(ii) An officer may not accept a check unless it is made payable to the office of the officer receiving funds or to the political subdivision's treasurer.

(b) Each officer shall deposit all money the officer collects into an account controlled by

the political subdivision's treasurer.

(4)(a) Except as provided in Subsection (4)(b) and unless a shorter time for depositing funds is otherwise required by law, each political subdivision that has collected funds that are due to the state or to another political subdivision of the state shall, on or before the tenth day of each month, pay all of those funds that were receipted during the last month:

(i) to a qualified depository for the credit of the appropriate public treasurer; or

(ii) to the appropriate public treasurer.

(b) Property tax collections, or privilege tax collections directed by statute to be treated as property tax collections, shall be apportioned and paid according to Section 59-2-1365.

Section 10. Section **59-4-101** is amended to read:

59-4-101 . Tax basis -- Exceptions -- Assessment and collection -- Designation of person to receive notice.

(1)(a) Except as provided in Subsections (1)(b), (1)(c), and (3), a tax is imposed on the possession or other beneficial use enjoyed by any person of any real or personal property that is exempt for any reason from taxation, if that property is used in connection with a business conducted for profit.

(b) Any interest remaining in the state in state lands after subtracting amounts paid or due in part payment of the purchase price as provided in Subsection 59-2-1103

(2)(b)(i) under a contract of sale is subject to taxation under this chapter regardless of whether the property is used in connection with a business conducted for profit.

(c) The tax imposed under Subsection (1)(a) does not apply to property exempt from taxation under Section 59-2-1114.

(2)(a) The tax imposed under this chapter is the same amount that the ad valorem property tax would be if the possessor or user were the owner of the property.

(b) The amount of any payments that are made in lieu of taxes is credited against the tax imposed on the beneficial use of property owned by the federal government.

(3) A tax is not imposed under this chapter on the following:

(a) the use of property that is a concession in, or relative to, the use of a public airport, park, fairground, or similar property that is available as a matter of right to the use of the general public;

(b) the use or possession of property by a religious, educational, or charitable organization;

- (c) the use or possession of property if the revenue generated by the possessor or user of the property through its possession or use of the property inures only to the benefit of a religious, educational, or charitable organization and not to the benefit of any other person;
- (d) the possession or other beneficial use of public land occupied under the terms of an agricultural lease or permit issued by the United States or this state;
- (e) the use or possession of any lease, permit, or easement unless the lease, permit, or easement entitles the lessee or permittee to exclusive possession of the premises to which the lease, permit, or easement relates;
- (f) the use or possession of property by a public agency, as defined in Section 11-13-103, to the extent that the ownership interest of the public agency in that property is subject to a fee in lieu of ad valorem property tax under Section 11-13-302; or
- (g) the possession or beneficial use of public property as a tollway by a private entity through a tollway development agreement as defined in Section 72-6-202.

(4) For purposes of Subsection (3)(e):

- (a) every lessee, permittee, or other holder of a right to remove or extract the mineral covered by the holder's lease, right permit, or easement, except from brines of the Great Salt Lake, is considered to be in possession of the premises, regardless of whether another party has a similar right to remove or extract another mineral from the same property; and
- (b) a lessee, permittee, or holder of an easement still has exclusive possession of the premises if the owner has the right to enter the premises, approve leasehold improvements, or inspect the premises.

(5)(a) A tax imposed under this chapter is assessed to the possessors or users of the property on the same forms, and collected and, subject to [Section] Sections 11-70-203 and 11-59-207, distributed at the same time and in the same manner, as taxes assessed owners, possessors, or other claimants of property that is subject to ad valorem property taxation.

- (b) The tax imposed under this chapter is not a lien against the property, and no tax-exempt property may be attached, encumbered, sold, or otherwise affected for the collection of the tax.

(6)(a)(i) Except as provided in Subsection (6)(a)(ii), if a governmental entity is required under this chapter to send information or notice to a person, the governmental entity shall send the information or notice to:

- 505 (A) the person required under the applicable provision of this chapter; and
506 (B) each person designated in accordance with Subsection (6)(b) by the person
507 described in Subsection (6)(a)(i)(A).
- 508 (ii) If a governmental entity is required under Section 59-2-919.1 or 59-2-1317 to
509 send information or notice to a person, the governmental entity shall send the
510 information or notice to:
511 (A) the person required under the applicable section; or
512 (B) one person designated in accordance with Subsection (6)(b) by the person
513 described in Subsection (6)(a)(ii)(A).
- 514 (b)(i) A person to whom a governmental entity is required under this chapter to send
515 information or notice may designate a person to receive the information or notice
516 in accordance with Subsection (6)(a).
- 517 (ii) To make a designation described in Subsection (6)(b)(i), the person shall submit a
518 written request to the governmental entity on a form prescribed by the commission.
- 519 (c) A person who makes a designation described in Subsection (6)(b) may revoke the
520 designation by submitting a written request to the governmental entity on a form
521 prescribed by the commission.
- 522 (7) Sections 59-2-301.1 through 59-2-301.7 apply for purposes of assessing a tax under this
523 chapter.
- 524 Section 11. **Repealer.**
525 This bill repeals:
526 Section 11-59-305, **Considering recommendations of the Point of the Mountain**
527 **Development Commission -- Board recommendations on financing.**
- 528 Section 12. **Effective Date.**
529 This bill takes effect:
530 (1) except as provided in Subsection (2), May 7, 2025; or
531 (2) if approved by two-thirds of all members elected to each house:
532 (a) upon approval by the governor;
533 (b) without the governor's signature, the day following the constitutional time limit of
534 Utah Constitution, Article VII, Section 8; or
535 (c) in the case of a veto, the date of veto override.