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House Bills

HB 362 Transportation Infrastructure Funding

Amends: 51-2a-202, 59-12-2203, 59-12-2206, 59-13-102, 59-13-201, 59-13-301, 63I-1-259, 72-2-108

Enacts: 59-12-2219, 63I-1-251, 72-1-212

Repeals: 59-13-104

Effective: 7/1/2015

This bill authorizes a county to impose a local option sales and use tax of .25% for highways and public transit; provides for the distribution of the tax within the imposing county; addresses the use of revenue collected from the local option sales and use tax for highways and public transit; requires a political subdivision that receives this sales and use tax revenue to submit certain information in audits, reviews, compilations, or fiscal reports; repeals the cents per gallon tax rate that is imposed on motor fuels and special fuels after 12/31/15; imposes a 12% tax per gallon on motor fuel and special fuel based on: (1) until December 31, 2018, the previous 12-month statewide average rack price of a gallon of regular unleaded motor fuel ending on the previous June 30, and (2) beginning on January 1, 2019, the previous 36-month statewide average rack price of a gallon of regular unleaded motor fuel ending on the previous June 30; establishes a minimum statewide average rack price of \$2.45 per gallon, and provides that once that minimum is reached, the minimum statewide average rack price shall be increased by any increases in the CPI; provides that the statewide average rack price may not exceed \$3.33 per gallon; establishes procedures for the State Tax Commission to determine the previous calendar year statewide average rack price of a gallon of regular unleaded motor fuel; specifies that the adjusted fuel tax rate shall take effect on January 1 each year; increases the tax rate on CNG and LNG from 8 ½ cents per gallon to 10 ½ cents per gallon on July 1, 2015, and an additional 2 cents per gallon on July 1, 2016, July 1, 2017 and July 1, 2018; imposes a special fuel tax on hydrogen used to operate a motor vehicle on the highway at the same rate imposed on CNG and LNG; repeals the requirement to post a tax rate decal on each motor fuel or undyed special fuel pump or dispensing device.

HB 402 New Convention Facilities Development Incentive Act Amendments

Amends: 63M-1-3402, 63M-1-3403, 63M-1-3404, 63M-1-3405, 63M-1-3407, 63M-1-3408, 63M-1-3409, 63M-1-3410, 63M-1-3411, 63M-1-3412, 63M-1-3413

Enacts: 63M-1-3403.5

Repeals: 59-7-616, 59-10-1110, 63M-1-3406

Effective: 7/1/2015

This bill modifies the incentive for the development of new convention facilities from an income tax credit to payments of sales and use tax money from a restricted special revenue fund; provides for new tax revenue from a qualified hotel and identified by GOED to the State Tax Commission to be placed into a restricted special revenue fund; establishes a restricted special revenue fund and provides for its funding; modifies duties of the independent review committee; modifies provisions relating to the submission of a claim for a convention incentive and the processing of a claim; modifies provisions relating to incremental property tax revenue; and modifies provisions relating to the authorized use of a convention incentive.

HB 454 Prison Development Amendments

Amends: 59-12-102, 59-12-403, 63C-15-102, 63C-15-201, 63C-15-203, 63I-1-263, 63I-2-263

Enacts: 59-12-400, 59-12-402.1, 63A-5-225, 63B-24-101, 63C-16-101, 63C-16-102, 63C-16-201, 63C-16-202, 63C-16-203, 63C-16-204

Effective: 5/12/2015

This bill modifies the duties and authority of the Prison Relocation Commission; creates the Prison Development Commission and provides for its membership, duties, and operation; provides for Division of Facilities Construction and Management oversight of the prison design and construction project, in consultation with the Prison Development Commission; authorizes the issuance of bonds for the prison projects; creates a restricted account and capital projects fund for the prison project; provides a process for the choice of a new prison site; modifies a repeal provision relating to the Prison Relocation Commission and enacts a repeal provision relating to the Prison Development Commission; and allows the legislative body of a city or town in which construction of the prison has begun to enact a local option sales and use tax of up to .5% that may not be imposed on motor vehicles or food and food ingredients.

Senate Bills

SB 21 Sales and Use Tax – Molten Magnesium

Amends: 59-12-104

Effective: 5/2/2015

This bill provides a sales and use tax exemption for a purchase or lease of molten magnesium; provides for retrospective operation to January 1, 2010, for a transaction that is the subject of an appeal pending on, or filed on or after, September 1, 2013.

SB 182 Amendments to Sales and Use Tax Exemptions

Amends: 59-12-102, 59-12-104

Effective: 7/1/2015

This bill defines “drilling equipment manufacturer;” enacts a sales and use tax exemption for purchases or leases of machinery, equipment, materials, or normal operating repair or replacement parts made by a drilling equipment manufacturer and used or consumed exclusively in the manufacturing process; does not apply to office equipment or office supplies; provides that, from July 1, 2015 until June 30, 2017 the exemption may only be claimed by paying the tax up front and filing for a refund of 50% of the tax paid.

SB 199 Local Government Revisions

Amends: 10-1-104, 10-1-114, 10-2-302, 10-2-401, 10-2-402, 10-2-403, 10-2-405, 10-2-407, 10-2-408, 10-2-411, 10-2-413, 10-2-414, 10-2-415, 10-2-416, 10-2-418, 10-2-425, 10-3-205.5, 10-3-1302, 10-3b-102, 10-3b-03, 10-3b-202, 10-5-102, 10-6-103, 10-6-111, 15A-5-202.5, 17-23-17, 17-23-17.5, 17-27a-103, 17-27a-301, 17-27a-302, 17-27a-306, 17-27a-505, 17-34-3, 17-41-101, 17B-1-102, 17B-1-502, 17B-1-505, 17B-1-1002, 17B-1-1102, 17B-2a-1102, 17B-2a-1103, 17B-2a-1104, 17B-2a-1106, 17B-2a-1107, 20A-1-102, 20A-1-201.5, 20A-1-203, 20A-1-204, 20A-11-101, 53-2a-208, 53-2a-802, 53A-2-402, 53B-21-107, 59-12-203, 63I-2-210, 67-1a-2, 69-2-5, 69-2-5.5, 69-2-5.6, 69-2-5.7, 78A-7-202

Enacts: 10-2-301.5, 10-2a-101, 10-2a-201, 10-2a-301, 10-2a-401, 10-2a-402, 10-2a-403, 10-2a-404, 10-2a-405, 10-2a-406, 10-2a-407, 10-2a-408, 10-2a-409, 10-2a-410, 10-2a-411, 10-2a-412, 10-2a-413, 10-3b-601, 10-3b-602, 10-3b-603, 10-3b-604, 10-3b-605, 10-3b-606, 10-3b-607, 10-3c-101, 10-3c-102, 10-3c-103, 10-3c-201, 10-3c-202, 10-3c-203, 10-3c-204, 10-3c-205, 17B-2a-1110, 17B-2a-1111, 17B-2a-1112

Repeals: 10-2-408.5, 10-3b-505, 10-3b-506, 10-3b-507, 17-27a-307, 10-2-102.13, 10-2-111, 10-2-116, 10-2-127, 10-2-128.1, 10-2-128.2, 10-2-131

Repeals and Reenacts: 10-3b-501, 10-3b-502, 10-3b-503, 10-3b-504,

Renumbers and Amends: 10-2a-102, 10-2a-103, 10-2a-104, 10-2a-105, 10-2a-202, 10-2a-203, 10-2a-204, 10-2a-205, 10-2a-206, 10-2a-207, 10-2a-208, 10-2a-209, 10-2a-210, 10-2a-211, 10-2a-212, 10-2a-213, 10-2a-214, 10-2a-215, 10-2a-216, 10-2a-217, 10-2a-218, 10-2a-219, 10-2a-220, 10-2a-221, 10-2a-302, 10-2a-303, 10-2a-304, 10-2a-305, 223 10-2a-306

Effective: 5/12/2015

This bill defines terms; provides population classification for a metro township; amends municipal annexation provisions; enacts provisions relating to incorporation provisions of metro townships and unincorporated islands in a county of the first class on and after May 12, 2015; requires a county of the first class to hold a special election on November 3, 2015, for the following ballot propositions: the incorporation of a planning township as a city, town, metro township, and whether unincorporated islands should be annexed by an eligible city or remain unincorporated; enacts provisions related to the administration of a metro township; requires a township located outside of a county of the first class to change its name to "planning advisory area;" enacts provisions related to the levy of a municipal services district property tax; and authorizes a metro township to levy 911 charges and impose a 1% local option sales and use tax.

SB 201 Sales and Use Tax Exemption Revisions

Amends: 59-12-104

Effective: 7/1/2012

This bill provides that the sales and use tax exemption related to research activities applies to machinery and equipment that may be depreciated.

SB 241 Sales Tax Amendments

Amends: 59-12-2103

Effective: 5/12/2015

This bill modifies the date for obtaining voter approval to re-enact the city or town option sales and use tax from June 30, 2016 to March 31, 2016 in order to remain in compliance with the Streamlined Sales Tax Agreement.