Utah State Tax Commission
tax.utah.gov

Economic & Statistical Unit
tax.utah.gov/econstats

History of The Utah Tax Structure

2023

Table of Contents

Preface 1
The Utah State Tax Commission 2

SALES AND USE TAXES 5

State Sales & Use Tax 6
Local Sales & Use Tax 93
County Option Sales & Use Tax 114
Tourism, Recreation, Cultural, Convention, & Airport Facilities Tax 118
Transient Room Taxes 128
Local Option Sales & Use Taxes for Transportation 144
Other Sales and Use Taxes 163

INCOME TAXES 188

Individual Income Tax 189
Corporate Franchise and Income Tax 276
Inheritance Tax 346

EXCISE TAXES 354

Cigarette & Tobacco Tax 355
Beer Tax 379
Insurance Premium Tax 396
Oil & Gas Conservation Fee 417
Mining, Oil, & Gas Severance Tax 424
Multi-Channel Video or Audio Service Tax 444

MOTOR VEHICLE TAXES 447

Motor Fuel Tax 448
Special Fuel Tax 469
Aviation Fuel Tax 487
Motor Vehicle Registration Fees 496
Local Option Highway Construction and Transportation Corridor Preservation Fee 586
Proportional Registration Fee 592
Highway Use Tax 598

OTHER TAXES 603

Property Tax 604
Municipal Telecommunications License Tax 718
911 Emergency Services Telephone Charge 723
Miscellaneous Taxes 734
General Tax 752

PREFACE

This publication provides a brief summary of the primary functions of the Utah State Tax Commission followed by an overview of each of the major taxes administered by the Commission. Each tax section is devoted to one tax type and is divided into three parts:

- A brief overview of the origins of the tax and its current structure.
- Tables and Graphs showing the history of collections, rates, and/or base for the tax through Fiscal Year 2023.
- A legislative history of the tax through the 2023 General Legislative Session.[1]

This publication does not provide a complete historical analysis of each tax type. For a more complete history of Utah Tax structure over time please refer to *History of Utah's First Century of Taxation and Public Debt 1896-1995* by Dr. Jewel J. Rasmussen and *Utah Public Finance: A History of Utah's Tax Structure* by Dr. Michael Christensen.

The primary sources of data for this publication include the following:

- Utah State Tax Commission (Annual Reports, Revenue Summary Reports, Website)
- Utah Tax Code Annotated
- Laws of Utah
- Utah Legislature Website
- CPI from Bureau of Labor Statistics
- Estimates of Utah Population
    - 1923-1939 estimates from Utah Department of Health - Division of Vital Statistics.
    - 1940-2022 estimates from Utah Population Committee

Tables and graphs contained in this report, as well as additional data and charts related to each tax type, can also be found in Excel format on the Tax Commission's website at: http://tax.utah.gov/econstats/history

[1] In many cases, a single piece of legislation will impact multiple tax types. In these cases, a brief summary of the bill is typically only included in the legislative history of the primary tax type impacted by the bill. Consequently, it may be necessary to search in the legislative histories of multiple tax types to find all legislation impacting a single tax type.

THE UTAH STATE TAX COMMISSION

In 1930 the Utah State Constitution was amended to provide for the creation of the State Tax Commission and abolish the existing State Board of Equalization. The new State Tax Commission was given responsibility for the collection and administration of major taxes including those previously administered by other agencies as well as functions of the State Board of Equalization. Over time, the Tax Commission has evolved to meet the changing needs of the Utah tax structure.

The mission of the Utah State Tax Commission is to collect revenue for state and local governments and to equitably administer tax and assigned motor vehicle laws. The Tax Commission collects and distributes revenue for numerous taxes, surcharges and fees, registers motor vehicles, regulates the automobile sales industry, and enforces motor vehicle laws.

The State Tax Commission consists of four Commissioners appointed by the Governor, with the consent of the State Senate. No more than two members may belong to the same political party, and commissioners serve four-year terms. The four commissioners administer and supervise the tax laws, rule on appeals, set policy, promulgate rules, and issue advisory opinions for the State of Utah and its local governments. In addition to their primary responsibilities, the Tax Commissioners function in official capacities such as serving on the Governor's Cabinet and chairing the Farmland Assessment Advisory Committee. Since the Tax Commission's inception 60 individuals have served as Tax Commissioners. To separate tax appeals and agency oversight from agency functions, the Tax Commissioners, in consultation with the Governor and with the consent of the State Senate, appoint an executive director to oversee the agency's day-to-day operations.

Utah State Tax Commission Members						
Commissioners	**Political Party**	**Years**	**Executive Director***	**Years**	**Executive Secretary**	**Years**
George A. Critchlow (Chair)	Democrat	1931-34			Sybil Hopkins	1931-37
Roscoe E. Hammond	Republican	1931-56				
Howard P. Leatham	Republican	1931-41				
Frank Page Stewart	Democrat	1931-32				
Edward H. Snow	Democrat	1932-41				
J. William Knight	Democrat	1933-39				
Irwin Arnovitz (Chair)	Democrat	1934-41			Leo A. Jardine	1937-42
B. H. Robinson	Democrat	1939-41				
Heber Bennion Jr. (Chair)	Democrat	1941-47			Edith Stoddard	1942-50
Milton Twitchell	Republican	1941-49				
J. Lambert Gibson (Chair)	Democrat	1941-45				
Arthur McFarlane	Democrat	1945-46				
J. Lambert Gibson (Chair)	Democrat	1946-47				
Grant A. Brown	Democrat	1947-49				
Elisha Warner	Democrat	1947-51				
H.C. Shoemaker (Chair)	Republican	1949-50				
J. Welton Ward	Democrat	1949-57				
Patrick Healy Jr. (Chair)	Republican	1950-54			C. Ray Openshaw	1950-54
Selvoy J. Boyer	Democrat	1951-58				
Byron D. Jones	Republican	1954-57			G. W. Barben	1954-72
Allan M. Lipman	Republican	1956-65				
Arias G. Belnap	Democrat	1957-65				
H. C. Shoemaker (Chair)	Republican	1957-59				
Herbert F. Smart	Democrat	1958-61				
Orville Gunther (Chair)	Republican	1959-67				
Donald T. Adams	Democrat	1961-67				
A. Pratt Kesler	Republican	1965-69				
Ransom Quinn (Chair)	Democrat	1965-69				
Vernon L. Holman (Chair)	Democrat	1967-79				

Commissioners	Political Party	Years	Executive Director*	Years	Executive Secretary	Years
G. Douglas Taylor	Republican	1967-75				
Paul T. Fordham	Democrat	1969-77				
R. Milton Yorgason	Republican	1969-78				
Eleanor Lee Brennan	Republican	1975-78			Phillip E. Procter	1972-83
David L. Duncan (Chair)	Democrat	1977-83				
Douglas F. Sonntag	Republican	1978-83				
Robert L. Bowen	Democrat	1979-83				
Georgia B. Peterson	Republican	1979-83				
Mark K. Buchi (Chair)	Republican	1983-86				
G. Ellsworth Brunson	Republican	1983-85				
Gary C. Cornia	Democrat	1983-86				
Marthe F. Dyner	Democrat	1983-85	Clyde R. Nichols, Jr.	1984-94		
R. Hal Hansen (Chair)	Republican	1985-93				
Roger O. Tew	Democrat	1985-96				
G. Blaine Davis	Republican	1986-91				
Joseph B. Pacheco, Jr.	Democrat	1986-99				
S. Blaine Willes	Republican	1991-93				
Alice Shearer	Republican	1993-97				
W. Val Oveson (Chair)	Republican	1993-98	Rodney G. Marrelli	1994-10		
Richard McKeown (Chair)	Democrat	1996-99				
Pam Hendrickson (Chair)	Republican	1997-09				
R. Bruce Johnson (Chair)	Republican	1998-14				
Palmer Depaulis	Democrat	1999-06				
Marc B. Johnson	Independent	2000-12				
D'Arcy Dixon Pignanelli	Democrat	2006-15				
Michael J. Cragun	Republican	2009-				
Robert P. Pero	Democrat	2013-18	Barry C. Conover	2010-18		
John L. Valentine (Chair)	Republican	2014-				
Rebecca L. Rockwell	Independent	2015-				
Lawrence C. Walters	Democrat	2018-21	Scott W. Smith	2018-		
Jennifer Fresques	Democrat	2021-				

*Executive Director position established by legislation in 1983.

SALES AND USE TAXES

State Sales & Use Tax

State Sales and Use Tax

The state sales tax was established under the Emergency Revenue Act of 1933 in order to raise additional revenue during the Great Depression. The use tax was added in 1937 to complement the existing state sales tax. Originally, this tax was implemented at a rate of ¾ of 1 percent on taxable transactions and revenues were deposited in the "Emergency Relief Fund". Since its inception the state sales and use tax has undergone many changes to base, rate, and distribution of revenue.

As of fiscal year 2023 the general State Sales and Use Tax rate is 4.85 percent. Grocery foods and residential use of electricity and fuel are taxed at lower rates of 1.75 percent and 2 percent respectively. The state sales and use tax is imposed on the purchase or sales price for amounts paid on transactions within the state including retail sales of tangible personal property, telecommunications services, sales of fuels for commercial or residential use, admissions or user fees for amusement, entertainment, recreation, and other activities, repairs or renovations of tangible personal property (unless exempted), sales of prepared foods, sales of products transferred electronically, certain services and other transactions as identified in Utah Code. The same base and rates apply to both sales tax and use tax, the primary difference between the two is that sales tax is collected by the seller at the time of sales whereas use tax is paid by the purchaser and is only due on transactions where sales tax was not paid at the time of purchase. Utah Code 59-12-104 contains numerous exemptions to sales and use tax. These exemptions include sale for resale, motor and special fuel, prescription drugs, machinery and equipment for manufacturing, electricity and fuel for industrial use, products used primarily for farming and many others.

Significant amounts of revenue from this tax are earmarked for purposes including water, transportation, natural resources, Medicaid expansion, infrastructure and other uses. The majority of earmarked sales and use taxes are disbursed to the Transportation Investment Fund. The remaining non-earmarked sales tax revenue is deposited in the state's General Fund.

UTAH CODE: 59-12-103

State Sales and Use Tax

Fiscal Year	Tax Collections [1, 2]	Free Revenue [1, 2]	Earmarked Revenue [1, 2]	Real Tax Collections [3]	Real Per Capita	General Sales Tax Rate % [4]	Food Ingredients Sales Tax Rate % [4]	Residential Fuel Sales Tax Rate % [4]	Weighted Single Tax Rate % [4, 5]	Derived Taxable Sales	Notes
1933	14,277			104,212	0.20	2.000			2.000	713,850	Emergency Relief Fund - 3/4 % initial rate;
1934	1,730,525			13,311,731	25.65	2.000			2.000	86,526,250	2nd Special Session 1933 - 2% rate
1935	2,496,097			18,627,590	35.69	2.000			2.000	124,804,850	
1936	2,966,866			21,655,956	41.33	2.000			2.000	148,343,300	
1937	3,411,586			24,543,784	46.57	2.000			2.000	170,579,300	
1938	3,465,190			24,063,819	45.58	2.000			2.000	173,259,500	Use Tax comes into effect Jul 1, 1937
1939	3,635,503			25,783,709	47.48	2.000			2.000	181,775,150	
1940	4,221,677			30,371,777	55.93	2.000			2.000	211,083,850	
1941	4,563,094			32,593,529	59.07	2.000			2.000	228,154,700	
1942	5,324,387			36,220,320	65.74	2.000			2.000	266,219,350	
1943	6,756,396			41,450,282	72.57	2.000			2.000	337,819,800	
1944	7,192,945			41,577,717	64.97	2.000			2.000	359,647,250	
1945	7,298,408			41,468,227	68.58	2.000			2.000	364,920,400	
1946	8,388,486			46,602,700	79.11	2.000			2.000	419,424,300	
1947	11,162,221			57,242,159	89.72	2.000			2.000	558,111,050	
1948	12,639,724			56,680,377	89.12	2.000			2.000	631,986,200	
1949	13,598,169			56,423,938	86.41	2.000			2.000	679,908,450	
1950	14,014,232			58,883,328	87.78	2.000			2.000	700,711,600	
1951	16,401,205			68,054,793	97.79	2.000			2.000	820,060,250	
1952	16,902,541			65,009,773	92.07	2.000			2.000	845,127,050	
1953	17,223,692			64,995,064	89.77	2.000			2.000	861,184,600	
1954	18,065,791			67,662,139	91.55	2.000			2.000	903,289,550	
1955	18,923,861			70,348,926	93.74	2.000			2.000	946,193,050	
1956	22,085,164			82,407,328	105.27	2.000			2.000	1,104,258,200	
1957	23,427,383			86,130,085	106.49	2.000			2.000	1,171,369,150	
1958	24,494,573			87,169,299	105.49	2.000			2.000	1,224,728,650	
1959	25,781,146			89,208,118	105.55	2.000			2.000	1,289,057,300	
1960	28,637,893			98,412,003	113.13	2.000			2.000	1,431,894,650	
1961	29,465,868			99,546,851	110.61	2.000			2.000	1,473,293,400	
1962	31,918,147			106,749,656	114.05	**2.375**			**2.375**	1,343,921,979	2.5% general rate effective Jul 1, 1961
1963	35,856,906			118,731,477	123.94	2.500			2.500	1,434,276,240	
1964	41,609,062			135,977,327	139.61	2.500			2.500	1,664,362,480	
1965	42,838,481			138,188,648	141.30	2.500			2.500	1,713,539,240	
1966	53,929,200			171,203,810	172.76	**2.875**			**2.875**	1,875,798,261	3% general rate effective Jul 1, 1965
1967	55,797,573			172,214,731	170.68	3.000			3.000	1,859,919,100	
1968	58,111,403			173,986,237	170.74	3.000			3.000	1,937,046,767	
1969	65,180,220			187,299,483	182.02	3.000			3.000	2,172,674,000	
1970	90,870,265			247,602,902	236.49	4.000			4.000	2,271,756,625	4% general rate effective Apr 1, 1969
1971	101,236,304			260,918,309	244.76	4.000			4.000	2,530,907,600	
1972	117,686,126			290,583,027	263.89	4.000			4.000	2,942,153,150	
1973	135,864,153			325,033,859	286.35	4.000			4.000	3,396,603,825	
1974	149,442,237			336,581,615	287.93	4.000			4.000	3,736,055,925	
1975	173,736,847			352,407,398	294.42	4.000			4.000	4,343,421,175	
1976	194,799,068			362,080,052	293.44	4.000			4.000	4,869,976,700	
1977	225,793,595			396,825,299	311.96	4.000		1.000	3.903	5,784,981,041	Differential residential fuel rate set at general rate minus 3%
1978	257,988,280			425,723,234	323.51	4.000		1.000	3.903	6,609,830,135	
1979	288,602,629			442,642,069	324.58	4.000		1.000	3.903	7,394,189,977	
1980	320,453,903			441,396,561	311.73	4.000		1.000	3.903	8,210,240,655	

Fiscal Year	Tax Collections [1, 2]	Free Revenue [1, 2]	Earmarked Revenue [1, 2]	Real Tax Collections [3]	Real Per Capita	General Sales Tax Rate % [4]	Food Ingredients Sales Tax Rate % [4]	Residential Fuel Sales Tax Rate % [4]	Weighted Single Tax Rate % [4, 5]	Derived Taxable Sales	Notes
1981	347,382,326			421,580,493	286.01	4.000		1.000	3.903	8,900,164,638	
1982	385,260,241			423,828,648	279.75	4.000		1.000	3.903	9,870,621,839	
1983	388,770,883			402,871,381	258.58	4.000		1.000	3.903	9,960,566,806	
1984	526,158,395			528,271,481	331.20	**4.344**		1.344	**4.247**	12,388,650,962	4.125% general rate effective Jul, 1983, 4.625% general rate effective Oct, 1983
1985	555,414,779			534,566,679	329.57	4.625		1.625	4.528	12,265,956,560	
1986	558,580,909			519,127,239	315.96	4.625		1.625	4.528	12,335,878,382	
1987	558,998,211			510,034,864	306.70	**4.602**		1.602	**4.505**	12,408,119,931	4.59375% effective Jul 1, 1986.
1988	617,624,358			543,683,414	324.01	5.094		2.094	4.997	12,360,274,133	5.09375% effective Apr 1, 1987.
1989	667,402,562			564,161,084	333.82	5.094		2.094	4.997	13,356,465,813	*See below
1990	707,443,441			570,518,904	334.42	**5.070**		**2.070**	**4.973**	14,225,401,480	2% residential fuel Rate effective Jan 1, 1990, 5% general rate effective 1990
1991	740,306,985			566,416,974	327.56	5.000		2.000	4.903	15,098,753,544	
1992	802,391,187			589,127,156	330.81	5.000		2.000	4.903	16,364,976,994	
1993	881,917,156			628,593,839	341.97	5.000		2.000	4.903	17,986,929,820	
1994	978,247,622			676,987,974	358.31	5.000		2.000	4.903	19,951,614,734	
1995	1,055,060,896			711,916,934	365.70	**4.891**		2.000	**4.797**	21,992,999,694	4.875% general rate effective Jul 1, 1994
1996	1,162,524,830			762,811,568	382.32	4.875		2.000	4.782	24,309,732,416	
1997	1,252,131,165			798,044,082	390.64	4.875		2.000	4.782	26,183,504,029	
1998	1,289,891,503	1,251,765,342	38,126,161	803,670,718	382.81	**4.766**		2.000	**4.676**	27,583,619,442	4.75% general rate effective Jul 1, 1997
1999	1,351,994,151	1,316,403,921	35,590,230	829,444,264	387.30	4.750		2.000	4.661	29,005,436,419	
2000	1,391,110,913	1,369,637,021	21,473,892	835,000,548	380.75	4.750		2.000	4.661	29,844,640,311	
2001	1,476,594,811	1,431,419,465	45,175,346	857,488,276	381.71	4.750		2.000	4.661	31,678,596,298	
2002	1,485,575,719	1,441,318,271	44,257,448	838,834,398	366.20	4.750		2.000	4.661	31,871,271,064	
2003	1,475,012,895	1,443,974,180	31,038,715	819,907,112	351.62	4.750		2.000	4.661	31,644,658,160	
2004	1,542,754,938	1,501,937,738	40,817,200	838,453,771	353.41	4.750		2.000	4.661	33,097,983,620	
2005	1,676,283,784	1,634,522,084	41,761,700	887,392,157	365.15	4.750		2.000	4.661	35,962,687,177	
2006	1,908,358,823	1,806,264,423	102,094,400	977,142,254	389.95	4.750		2.000	4.661	40,941,582,820	
2007	2,104,715,610	1,857,813,410	246,902,200	1,044,005,759	405.25	4.750	**4.250**	2.000	4.605	45,700,790,047	2.75% food ingredients rate effective Jan 1, 2007
2008	2,068,130,430	1,739,384,630	328,745,800	997,448,867	378.38	**4.725**	**2.500**	2.000	**4.389**	47,121,893,552	1.75% food ingredients rate effective Jan 1, 2008, 4.65% general rate effective Jan 1, 2008
2009	1,824,016,947	1,547,472,747	276,544,200	847,186,034	314.81	**4.663**	1.750	2.000	**4.252**	42,895,986,172	4.7% general rate effective Jan 1, 2009
2010	1,703,336,562	1,402,670,262	300,666,300	793,959,346	290.66	4.700	1.750	2.000	4.284	39,761,676,944	
2011	1,790,566,190	1,601,399,490	189,166,700	821,149,700	296.16	4.700	1.750	2.000	4.284	41,797,913,566	
2012	1,914,593,318	1,582,530,206	332,063,112	851,161,123	301.61	4.700	1.750	2.000	4.290	44,630,151,169	
2013	2,038,055,084	1,615,936,497	422,118,587	887,677,850	309.58	4.700	1.750	2.000	4.278	47,642,375,883	
2014	2,109,284,119	1,656,806,222	452,477,897	905,439,252	311.57	4.700	1.750	2.000	4.274	49,351,985,481	
2015	2,210,706,893	1,714,954,376	495,752,517	933,827,932	316.88	4.700	1.750	2.000	4.275	51,713,530,649	
2016	2,321,600,537	1,778,524,230	543,076,307	979,508,026	326.09	4.700	1.750	2.000	4.272	54,341,656,161	
2017	2,442,116,962	1,856,753,521	585,363,441	1,017,519,057	332.26	4.700	1.750	2.000	4.281	57,040,549,217	
2018	2,662,279,992	2,018,746,777	643,533,215	1,086,112,921	347.84	4.700	1.750	2.000	4.296	61,976,617,857	
2019	2,806,861,876	2,116,255,116	690,606,760	1,117,795,153	351.91	**4.720**	1.750	2.000	**4.318**	65,003,748,865	4.85% general rate effective April 1, 2019
2020	3,080,291,553	2,265,292,862	814,998,690	1,204,853,203	372.89	4.850	1.750	2.000	4.419	69,706,807,711	
2021	3,554,618,244	2,625,318,190	929,300,055	1,373,441,718	418.12	4.850	1.750	2.000	4.436	80,138,837,566	
2022	4,186,766,649	3,098,476,730	1,088,289,919	1,545,103,388	462.11	4.850	1.750	2.000	4.468	93,710,853,319	
2023	4,457,544,041	3,262,812,037	1,194,732,004	1,523,139,547	447.36	4.850	1.750	2.000	4.450	100,171,780,062	

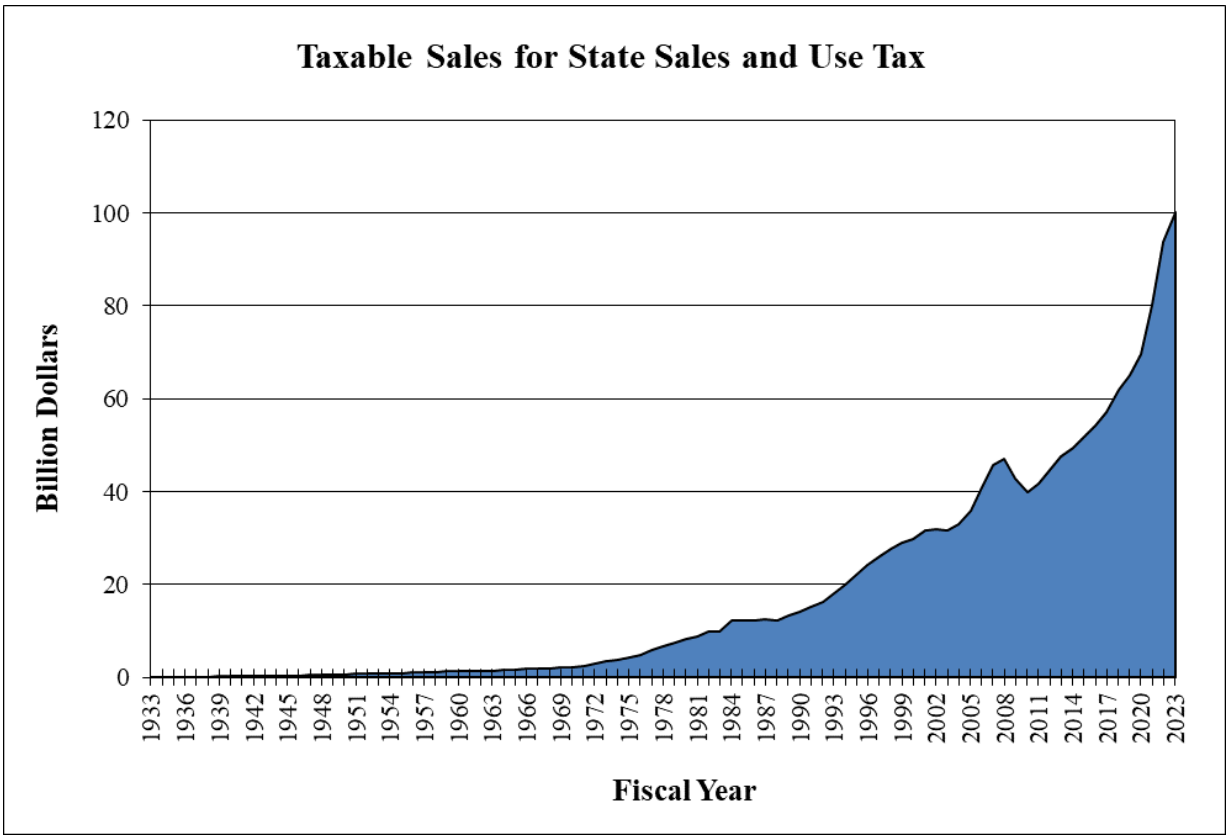
1 Amounts are net of vendor discounts

2 Jan 1, 1990 -Dec 31, 1999, 1/64 of 1% is earmarked for the Olympic Special Revenue Fund, for the use by the Utah Sports Authority. Those funds are not included in any of these totals.

3 Real numbers are based on using the CPI and population of the previous year. The CPI base period for real numbers: 1982 to 1984 = 100

4 Bold numbers are a weighted percentage based on a one quarter lag and when the statutory change was made effective.

5 Weighted Single Tax Rate is based on approximate percentages of taxable sales in food ingredients and residential fuel


Taxable Sales for State Sales and Use Tax
Billion Dollars
120
100
80
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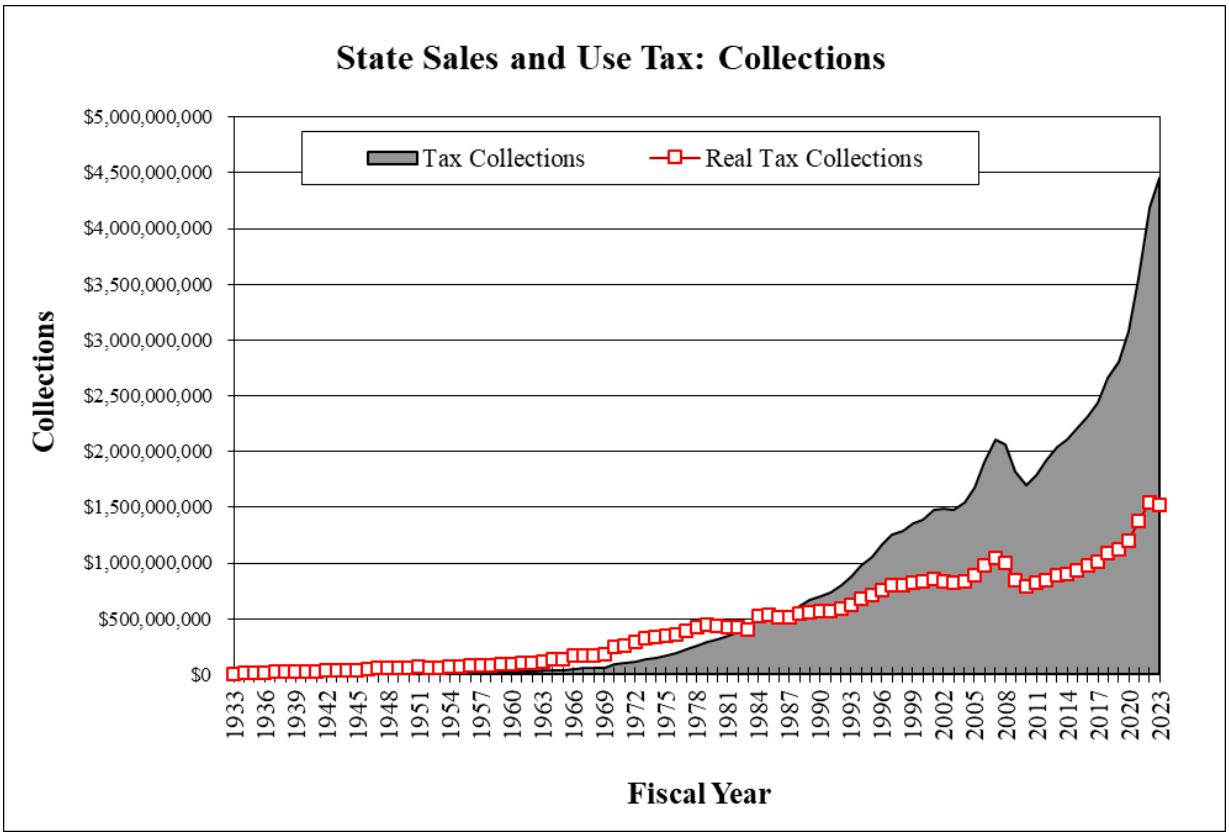
2014
2017
2020
2023
Fiscal Year


State Sales and Use Tax: Collections
Tax Collections
Real Tax Collections
Collections
$5,000,000,000
$4,500,000,000
$4,000,000,000
$3,500,000,000
$3,000,000,000
$2,500,000,000
$2,000,000,000
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2023
Fiscal Year

LEGISLATIVE HISTORY OF STATE SALES AND USE TAX:

1933

HB 218 Emergency Revenue Act of 1933 (*Effective March 21, 1933*) Beginning May 31, 1933, this bill provided for the raising of revenue for emergency purposes by imposing a sales tax of ¾ of 1% upon the retail purchase of certain commodities (with the exception of malt products which were taxed at 5% of the purchase price); amounts paid for services rendered or commodities furnished for domestic or commercial consumption by utilities; meals furnished at restaurants, eating houses, hotels, drug stores, or other places where meals were regularly served to the public; amounts paid for admission to places of amusement, entertainment or recreation. It also provided for the ascertainment, assessment and collection of said taxes; provided for the distribution of said revenue and provided for penalties for the violation of terms of this Act. This bill exempted commodities already subject to sales or excise tax, sales to the United States government, to the State of Utah and its political subdivisions, and all sales which the State of Utah is prohibited from taxing under the Constitution or Laws of the United States, or of the State of Utah. This act provided for termination of this tax on April 1, 1935, or upon action by the Governor.

1933 Second Special Session

SB 6 Emergency Revenue Act of 1933 (*Effective August 3, 1933*) This act related to taxes imposed upon certain sales, admissions and services, increased the sales tax rate to 2% of the amount paid or charged, repealed the section which terminated the tax; provided for exemptions; required remittances be made to the State Tax Commission; conferred powers to enforce; provided a penalty for violation; relieved certain proprietors from collecting or remitting certain taxes on admissions and provided for disposition of revenue.

Under Section 1, this bill in (f) exempted purchase of a service, as defined in 4 (b) by a person engaged in compounding and selling a service which is subject to tax under 4 (b) which states: "there is levied and there shall be collected…(b) a tax equivalent of 2% of the amount paid: (1) to common carriers, or telephone or telegraph corporations, whether such corporations are municipally or privately owned, for all transportation, telephone or telegraph service, provided that said tax shall not apply to intrastate movements of freight and express or street railway fares; (2) to gas, electric, and heat corporations, whether such corporations are municipally or privately owned, for gas, electricity, or heat, furnished for domestic or commercial consumption.

This bill added an exemption for sales made by religious, charitable and/or eleemosynary institutions, in the conduct of regular religious, charitable and/or eleemosynary functions and activities. It, provided, however, that sales of beer shall be subject to the tax imposed by this act.

The disposition of revenue from licenses and taxes under this act were to be deposited to the state treasurer to be credited to the Emergency Relief Fund. Appropriations from the fund were made to the State Tax Commission ($60,000 annually) for

administration and enforcement of this act and to the Governor ($500,000 annually) to be expended for the relief of residents who are destitute and in necessitous circumstances.

1935

HB 122 Emergency Revenue Act of 1933 (*Effective May 14, 1935*) This act related to the act known as the "Emergency Revenue Act of 1933". It provided for definitions and exempted sales of poultry, dairy and other livestock feed and all seeds and/or seedlings from taxation under this act.

SB 92 Emergency Revenue Act (*Effective March 21, 1935*) This act related to the disposition of revenue derived from the tax imposed upon certain sales, and made up certain deficiencies in certain district school and equalization funds and related to the General Fund and the reduction of the property tax.

1937

HB 60 Emergency Revenue Act Definitions (*Effective May 11, 1937*) This act related to the Emergency Revenue Act of 1933, as amended; definitions used therein, and clarified definitions used therein, and exempted from taxation under the terms of said act, isolated transactions and occasional transactions involving the transfer of property rights from person not engaged in a regularly constituted business or enterprise subject to taxation by the terms of said act. This amendment added the sale of newspapers in section (b)(1) which levied a tax of 2 percent on the amount paid; inserted "club" in section (c) which levied a tax of 2 percent on meals furnished.

SB 66 Emergency Revenue Act Rate—Collection (*Effective July 1, 1937*) This act related to taxes upon certain sales, provided for the paying and collection of such taxes, and prescribing penalties for failure to pay said taxes.

SB 185 Use Tax Act of 1937 (*Effective July 1, 1937*) This act imposed an excise tax on the storage, use, or other consumption in the state of tangible personal property; provided for the registration of retailers, provided for the ascertaining, levying, assessing, collecting, paying and disposing of such tax, and prescribed penalties for violations of the provisions of the act.

1939

SB 4 Emergency Revenue Act (*Effective July 1, 1939*) This act related to the disposition of revenue derived from the tax imposed on certain sales, and provided that all funds so derived shall be appropriated to the Governor for the care of the aged, the needy and the destitute, and orphan and dependent children.

SB 247 Emergency Revenue Act (*Effective July 1, 1939*) This act related to the Emergency Revenue Act of 1933, as amended; definitions used therein; payment of taxes upon certain sales, providing to the computation and collection of such taxes, and prescribing penalties for failure to pay said taxes, and modifying the exemption for certain sales of

churches, charitable, and eleemosynary institutions (added language which said "all sales made to or by religious, charitable, and eleemosynary institutions).

1941

HB 26 Emergency Revenue Act (*Effective May 13, 1941*) This act related to the license required to do business in the State of Utah: In Section 1, this bill in (3) stated, "It shall be unlawful for any wholesaler or any person required by the provisions of this act to collect the tax, to engage in business within the state after the effective date of this act, without first having obtained an annual license therefore, which license shall be granted and issued by the State Tax Commission.

SB 44 Licenses for Retail Chain Stores (*Effective May 13, 1941*) This act prescribed the license fees to be paid and the disposition of money. It defined the powers and duties of the State Tax Commission and provided for penalties.

1943

HB 14 Revenue and Taxation (*Effective May 11, 1948*) This bill relates to the definition of retail sales.

SB 172 Revenue and Taxation (*Effective March 18, 1943*) This act related to the imposition of a tax upon certain sales and services, and provided certain exemptions. This legislation exempted retail sales of fuel in (a) …the sale of coal, fuel oil and other fuels shall not be subject to the tax.

1945

HB 45 Tax Exemptions (*March 17, 1945*) This act related to sales taxes and enumerated the kinds of sales exempt from and not subject to sales taxes, including sale of beer. "All sales of commodities, the sale or use of which is now subject to a sale or excise tax under the laws of the State of Utah, its departments and institutions and the political subdivisions thereof and all sales made to or by religious, charitable, and eleemosynary functions and activities with all sale which the state of Utah is prohibited from taxing under the constitution or laws of the United States, or of the state of Utah shall be exempt from taxation under this act."

SB 238 Emergency Revenue Act of 1933 (*Effective May 8, 1945*) This act provided for disposition of revenue. This act required that all revenue collected by the Tax Commission from licenses and tax impose under 80-15-21 be deposited by the state treasurer to the Emergency Relief Fund. On the first day of each quarter, money in the Emergency Relief Fund in excess of $6,000,000 was to be deposited in the State's General Fund.

1947

HB 48 Sales Tax (*Effective May 13, 1947*) This act pertained to collection of excise tax; returns; tokens; deposit of security; penalties for violation; and providing for compensation to vendor in the amount of 5% of the tax collected with $100.00 annual ceiling provision as expense of accounting and remitting.

1949

HB 66 Emergency Revenue Act of 1933, Amended (Sales Tax) (*Effective May 10, 1949*) This bill relates to the definition of retail sales; the collection of tax; returns; tokens; deposit of security; penalties for violations and provided for payment of tax directly to the State Tax Commission in certain instances.

1953

HB 79 Sales Tax (*Effective February 20, 1953*) This act related to the collection of tax; remission, returns, direct payment by purchaser of motor vehicle; tokens; deposit of security and sale thereof; remission of excess amount collected; penalties and interest for violations; fine or imprisonment.

SB 107 Use Tax (*Effective February 20, 1953*) This bill related to the time for filing use tax returns, by changing the date the return is to be filed and the tax paid.

1955

HB 264 Use Tax—Definitions (*Effective May 10, 1955*) This bill exempted the display, demonstration, or trial of property for sale from the state use tax, where such property is held for resale.

SB 22 Use Tax—Disposition of Revenue (*Effective July 1, 1955*) This act provided that all use tax revenue be credited to the State General Fund.

SB 23 Sales Tax—Disposition of Revenue (*Effective July 1, 1955*) This act provided that all sales tax revenue be credited to the State General Fund.

1957

HB 25 Sales Tax Exemptions (*Effective May 14, 1957*) This bill provided that sales of sprays and insecticide for control of insects, pests, and diseases in commercial production of fruits, vegetables, feeds, seeds, and animal products shall be deemed a wholesale sale and exempt from taxation.

HB 169 Sales Tax Exemptions—Vehicles Sold to Non-residents (*Effective May 14, 1957*) This bill provided for exemption from sales tax all sales of vehicles to bona fide non-residents.

SB 33 Sales Tax Exemptions Motor Fuels (*Effective May 14, 1957*) This act related to sales exempt from taxation under the Emergency Revenue Act of 1933 by excluding from exemption all persons but those named; exempting motor fuels. "All sales of motor fuels and special fuel upon which an excise tax is imposed...shall be exempt from taxation under this act."

SB 229 Use Tax Definitions (*Effective May 24, 1957*) This act related to definitions of words, terms and phrases used in the Use Tax Act, and provided for assessment of the use tax where the right to continuous possession or use of tangible personal property is granted under a lease or contract.

1959

SB 175 Sales Tax—Providing for Tax on Certain Services (*Effective July 1, 1959*) This act related to the rate of taxation under the Emergency Revenue Act of 1933; and provided for a 2 % state sales tax on certain services. The legislation added a 2% tax on: (e) services for repairs of tangible personal property or for installation of tangible personal property rendered in connection with other tangible personal property; (f) a tax on amounts paid or charged for tourist home, hotel, motel, or trailer court accommodations and services; provided this sub-section shall not apply to the amount paid or charged for tourist home, hotel, motel, or trailer court where residency is maintained continuously under the terms of a lease or similar agreement for a period not less than thirty days; and (g) amount paid or charged for laundry and dry cleaning services.

1961

SB 85 Sales and Use Tax Increase (*Effective July 1, 1961*) This act increased the state sales and use tax rate from 2% to 2-1/2% and amended sections 59-15-21 and 59-16-21, Utah Code Annotated 1953, relating to the disposition of revenue. 13-1/3% of sales tax revenue was allocated to the Uniform School Fund and 86-2/3% to the State General Fund.

1963

HB 144 Sales Tax Exemption on Trade-ins (*Effective July 1, 1963*) This bill provided that sales and use taxes shall not apply to exchanges of tangible personal property for other than money consideration; and deleted an exemption on sales already taxed outside the state.

HB 38 Sales Tax Credited to General Fund (*Effective May 14, 1963*) This bill eliminated provisions requiring that certain portions of revenues derived from application of sales and use taxes be credited to the Uniform School Fund.

SB 91 Sales and Use Taxes (*Effective July 1, 1963*) This bill provided for an additional one-half cent increase in the state sales and use tax (to 3% from 2-1/2%) to be used for State buildings from July 1, 1963 through June 30, 1969 and the method of allocating the tax revenues collected. The sales and use tax collected above in 59-15-4.5 and in section 59-16-3.5, from September 1, 1963 through August 31, 1969, was earmarked for use by the Utah State Building Board. To facilitate the collection and allocation of the tax revenue above, 16-2/3% was allocated for the use of the State Building Board. The earmark of sales tax revenue to the Uniform School Tax was repealed.

1965

HB 69 Sales Tax for State Building (*Effective July 1, 1965*) This bill related to the rate of use tax and repealed Section 59-15-4.5, Utah Code Annotated 1953, a enacted by chapter 141, Laws of Utah 1963, relating to the portion of the use tax for state building purposes.

HB 70 Sales Tax Rates (*Effective July 1, 1965*) This act related to the one-half cent sales tax to be used for state buildings. Section 59-15-4.5, Utah Code Annotated 1953, was repealed.

SB 25 Sales Tax Exempt Sales (*Effective March 15, 1965*) This bill related to sales exempt from sales tax.

SB 167 Sales Tax Exemption (*Effective July 1, 1965*) The legislation deleted (b) (2) which exempted electrical power plants owned and operated by co-operative or non-profit corporations (engaged in rural electrification) from paying sales tax.

1967

HB 5 Overpayments and Deficiencies (*Passed February 9, 1967; in effect July 1, 1967*) This act deleted an obsolete clause, provided for the payment of interest upon refunds of sales and use taxes over collected by the State Tax Commission.

HB 6 Deleting Exemption of Sales Tax on Draught Beer (*Passed March 6, 1967; In effect July 1, 1967*) This bill deleted a sales tax exemption on draught beer; and provided for a use tax exemption for property upon which a sales or use tax was paid to some other state, or one of its subdivisions, of the United States.

SB 75 Deleting Requirement for Annual Renewal of License (*Effective July 1, 1967*) This act related to the sales tax. The bill deleted the requirement for annual renewal of licenses.

1969

HB 230 Sales and Use Tax (*Passed March 13, 1969; in effect April 1, 1969*) This bill increased the state sales and use tax rate to 4 percent (from 3%).

(Effective April 1, 1969) The legislation inserted "cleaning or washing" in subsection (e); added subsection (h) which taxes leases or rentals of tangible personal property.

1969 First Special Session

(Effective July 1, 1969) Use tax also included the services of repair, renovation and certain installations of tangible personal property. Amended by Chapter 163, Law of Utah, 1967; Chapter 14, First Special Session, Laws of Utah, 1969.

HB 6 Sales and Use Taxes (*Passed May 9, 1969; in effect July 1, 1969*) This act deletes the exemption on mineral bullion, mineral concentrates and mineral precipitates; exempts casings used in manufacturing meat products; imposes the sales tax on cleaning and washing of tangible personal property except on self-service, coin-operated automotive washing services; exempts baling ties and twine from the sales tax by definition; exempts all fuels used for heating orchards and providing power in off-highway type farm machinery; clarifies the provisions which impose sales and use taxes on leases and rental of tangible personal property; clarifies the provisions which impose sales tax upon occasional sales of motor vehicles placing the use tax on a total sales basis, and provides for refunds for those executing contracts prior to the effective date; deletes provisions for recovery of use tax paid under protest; deletes or corrects minor errors of conflicts; unifies the provisions related to the imposition of penalty and interest and with respect to the time for mailing decisions of the Tax Commission; fixes a three-year limitation upon use tax deficiencies and refunds; increasing the thirty days the period in which taxpayers may object to Tax Commission findings, and enabling the Tax Commission to waive, reduce or compromise the imposition of penalties and interest.

1971

HB 142 Sales Tax (*Effective May 11, 1971*) This bill eliminated the sales tax on all fuels used for heating commercial greenhouses.

1973

HB 8 Sales Tax Numbers with Bids to Political Subdivisions (*Effective July 1, 1973*) This act required that all sales tax license numbers as provided by Section 59-15-3 be included with all contract bids filed with the State or any of its political subdivisions.

HB 204 Sales and Use Tax Penalties (*Effective May 8, 1973*) This bill provided for certain specific sales and use tax penalties if the Commission, within 3 years after the return is filed, examined the return and determined that an additional amount was due. If any part of the deficiency for which a determination of an additional amount due was made due to negligence or intentional disregard of the act or authorized rules and regulations, but without intent to defraud, the penalty was 10%, plus interest at the rate of one percent per month from the time the return was due. If a person not holding a sales tax license or a

valid use tax registration certificate made a purchase of tangible personal property and failed to file a return or pay the tax due within 170 days the penalty was 25% plus 6% annual interest. If any part of the deficiency for which a determination of an additional amount due was made due to fraud of intent to evade then then the penalty was 100%, plus interest at 1 percent per month from the time the return was due. This bill also provided notice requirements.

HB 251 Taxation on Laundry and Cleaning Services (*Effective May 8, 1973*) This bill provided for the elimination of taxation on certain services (coin-operated laundry and dry cleaning services).

SB 39 Food, Beverage and Dairy Products (*Effective May 8, 1973*) This bill provided that food sales from vending machines that do not exceed fifteen cents shall be exempt from state and local sales tax.

SB 67 Sales Tax Definitions (*Effective May 8, 1973*) This bill related to sales tax imposed on the sale of a motor vehicle and provided an exemption from sales tax under certain circumstances. "Any transfer of any motor vehicle in a business reorganization where the ownership of the transferee organization if substantially the same as to the ownership of the transfer or organization shall be considered to be an isolated or occasional sale."

SB 153 Sales and Use Tax Exemptions (*Effective May 8, 1973*) This legislation exempted tangible property or services used in the construction or incorporation of pollution control facilities after proper certification by the Air Conservation Committee or Committee on Water Pollution.

1973 First Special Session

HB 2 Food Sales Tax Credit to Personal Income Tax (*Effective January 1, 1974*) This act provided a food sales tax credit on personal income tax returns; provided for the appropriation of $100,000 to the State Tax Commission from the General Fund.

1975

SB 28 Sales Tax Exemption for Coin-operated Car Washes (*Effective May 13, 1975*) Legislation deleted exemption for coin-operated laundry and dry cleaning services from subsection (e).

- *Amends 59-15-4, Utah Code Annotated, 1953*

SB 256 Resource Development Act (*Effective March 24, 1975*) This bill provided for prepayment of sales or use taxes by those engaged in development involving natural resources; it provided for the expenditure of revenues received from prepayment of sales or use taxes by the State Road Commission and State Board of Education to finance highway construction and school construction.

SB 258 Prepaid Sales Tax (*Effective May 13, 1975*) Legislation allowed a sales tax credit for taxpayers who prepay sales tax under the Resource Development Act to finance state-related public improvements.

SB 259 Prepaid Use Tax (*Effective May 13, 1975*) This act related to the collection of use tax; provided that the purchaser if solely liable for payment of use tax under specified circumstances.

1976

HB 87 Exemption from Sales Tax—Medical Items (*Effective April 1, 1976*) This legislation exempted sales of "medicine" i.e., prescription drugs. “Medicine” means insulin, syringes, and any medicine prescribed for the treatment of human ailments by a person authorized to prescribe treatments and dispensed on a prescription filled by a registered pharmacist, or supplied to patients by a physician, surgeon, or podiatrist; it also includes any medicine dispensed to patients in a county or other licensed hospital if the medicine if prescribed for such patient and dispensed by a licensed pharmacist or administered under the direction of a physician. “Medicine” does not include any auditory, prosthetic, ophthalmic or ocular device or appliance nor any alcoholic beverage. It also re-exempted sales from coin-operated laundry or dry cleaning services.

1977

HB 461 State Sales Tax Decrease on Utility Charges (*Effective July 1, 1977*) This bill decreased the state sales and use tax rate (from 4% to 1%) on the sale of gas, electricity, heat, coal, fuel oil or other fuels used for residential or domestic purposes. This bill levied a state sales tax of one percent of the amount paid to any person defined in the act, including municipal corporations, for gas, electricity, heat, coal, fuel oil or other fuels sold or furnished for domestic residential use, including use by persons residing in apartment houses or similar buildings. This bill continued to levy a state sales tax of four percent on fuels for commercial consumption. This bill also levied a tax of four percent of the amount paid to common carriers or telegraph corporations for all transportation, telephone service or telegraph service.

1978

SB 58 Resources Development Act Amendments (*Effective March 30, 1978*) This bill provided for authorization for industrial developers and operators to pre-pay sales and use taxes for the purpose of constructing public works and improvements.

1979

HB 105 Sales Tax Exemption for Farm Items (*Effective July 1, 1979*) The legislation phased in an exemption for equipment and other tangible personal property used directly or consumed in farming operations. This exemption does not apply to vehicles that require

licensing or to other transportation equipment or research equipment. Tools with a unit price of less than $100.00 will continue to be subject to sales tax. The exemption from sales tax was phased in as follows:

	Date	*Exemption*
Phase 1	7/1/1979	1.00%
Phase 2	7/1/1980	2.00%
Phase 3	7/1/1981	3.00%
Phase 4	7/1/1982	Total

HB 308 Collection of Taxes (*Effective May 8, 1979*) This bill provided for a jeopardy assessment utilized to prevent the evasion of the payment of state (**sales** and withholding) taxes and for personal liability for the failure to collect, account or pay over state taxes, and for the establishment of a lien date for the purposes of tax collection.

1980

SB 15 Air Pollution Control Amendments (*Effective July 1, 1980*) The legislation extended sales and use tax exemption for air and water pollution control facilities from January 31, 1980 to January 31, 1985.

SB 67 Interlocal Co-Operation Act Modifications (*Effective February 14, 1980*) This act related to the Interlocal Co-Operation Act; provided for additional definitions; provided for payment of fees in lieu of ad valorem taxes in respect to certain projects constructed pursuant to this act; provided for determination of these fees and who pays them; provided for the imposition of sales and use taxes as follows: notwithstanding the provisions of section 59-16-6, a “project entity” (legal or administrative entity created under this chapter which owns a project and which sells the capacity, services, or other benefits from it) created under this chapter is subject to state sales and use tax; ; provided for impact alleviation payments to relieve impacts related to these projects either through contracts or determinations by the Natural Resources Community Impact Board; prescribed procedures before this board and for amendments to contracts and determinations; provided for termination of contracts and determinations, for credits for amounts paid as impact alleviation payments against in lieu fees or tax-like impositions, and for allowance of arbitration.

1981

SB 53 Sales Tax Exemption for Oxygen (*Effective May 12, 1981*) The legislation provided for an exemption from sales and use tax on the sale of oxygen and stoma supplies used in medical treatment.

SB 79 Sales Taxes—Motion Picture Films (*Effective May 10, 1981*) The legislation defined "motion picture exhibitor" and provided for exemption of sales of "commercials, motion picture films and video tapes by a producer, distributor or studio to a motion picture exhibitor, distributor or commercial television broadcaster."

SB 157 Sales and Use Tax Jurisdiction Standard (*Effective May 10, 1981*) The legislation set forth specified conditions, which would require out-of-state vendors doing business in Utah to become licensed to collect and remit Utah sales tax.

1982

SB 41 Sales Tax Exemption on Vending Machine Sales (*Effective April 1, 1982*) This bill provided that items sold for one dollar or less from vending machines are exempt from sales tax under certain circumstances. The legislation provided that vending machine items sold for under one dollar shall be taxed at 120 percent of their cost instead of at the retail sale price.

1983

HB 13 Sales and Use Tax Distribution (*Effective July 1, 1983*) This bill provided for a four year increase in the state sales and use tax to: 4% through June 30, 1983; 4-1/8% from July 1, 1983 through June 30, 1987; 4% from July 1, 1987 and thereafter. The state sales and use tax for residential fuel was set at: 1% through June 30, 1983; 1-1/8% from July 1, 1983 through June 30, 1987; 1% from July 1, 1987 and thereafter. It provided for an increase in the local sales and use tax from ¾ of a percent to 7/8 of a percent from July 1, 1983 to June 30, 1987; and 1 percent beginning July 1, 1987. It also provided for a change in the distribution of local sales and use tax revenues from 100% point of sale (prior to July 1, 1983) to a combination population/point of sale. The local sales tax formula was to phase in as follows: for FY 1984, 25% population/ 75% point of sale; for FY 1985, 30% population/70% point of sale; for FY 1986, 35% population/65% point of sale; for FY 1987, 40% population/60% point of sale; FY 1988, 45% population/55% point of sale; starting July 1, 1988, 50% population/50% point of sale. The bill also included a "hold-harmless" provision that guaranteed that no county, city, or town would receive less money than they would have under the old 100% point of sale revenue distribution system.

	State	***Local***	***Total***	***Residential Fuel***
4/1/69 to 6/30/75	4.00%	.50% (1/2%)	4.50%	(prior to 7/1/77 tax rate the same as state sales tax)
7/1/75 to 6/30/83	4.00%	.75% (3/4%)	4.75%	
7/1/77 to 6/30/83				1.00%
7/1/83 to 6/30/87	4.125% (4-1/8%)	0.875% (7/8%)	5.00%	1.125% (1-1/8%)
7/1/87 and thereafter	4.00%	1.00%	5.00%	1.00%

HB 199 Sales Tax Exemption—Commercial Radio Tapes—Lyle W. Hillyard (*Effective May 10, 1983*) Section 59-15-6 of the Sales Tax Act was amended to provide for an exemption for the sale of "pre-recorded audio program tapes or records" by a producer, distributor or studio when sold to "commercial radio broadcasters." This bill corrects an apparent oversight of the exemption afforded television stations during the 1981 Legislative

session. Blank (virgin) tapes or records purchased by radio broadcasters for in-house use would not be exempt from tax.

HB 338 Criminal Tax Law Revisions—Rep. Harrison (*Effective May 10, 1983*) This act established uniform criminal penalties for the franchise, sales, use and individual income taxes, removed the State Tax Commission's ability to waive criminal penalties for intentional evasion of the franchise, **sales**, **use** or individual income tax, and provided for a statute of limitations for prosecution of a crime under this act.

SB 127 Sales Tax Exemption on Gold and Silver Coin—Sen. Bullen (*Effective May 10, 1983*) The legislation amended to exempt from Utah sales (and use) tax, the sale of "currency and coinage constituting legal tender of the United States or of a foreign nation, all sales of gold, silver, or platinum ingot, bars, medallions, or decorative coins, not constituting legal tender of any nation, with a gold, silver or platinum content of not less than 80 percent" The exemption was effected by defining these items as not being tangible personal property. In this way, consumers cannot use a tax-free purchase of these items as a later trade for some taxable purchase.

SB 174 Sales Tax Penalty Amendment—Sen. Dix H. McMullin (*Effective May 10, 1983*) Section 59-15-8 was amended to provide for a minimum penalty of 10 percent of a sales tax deficiency or $50.00, whichever is greater; or in the case of fraud, $100.00 or 100 percent of tax deficiency, whichever is greater.

SB 209 Nonresident Use Tax Exemption—Sen. Bullen (*Effective May 10, 1983*) Section 59-16-4 was amended to qualify and limit the exemption from use tax on items brought into Utah for use by non-residents. The use tax exemption will not apply to property purchased for use in Utah by a non-resident living and working in Utah. This change was made primarily to prevent non-resident military and construction workers from going out of state (while living and working in Utah) to buy cars and then registering and using them in Utah without paying use tax.

SB 253 Sales Tax Exemption for Commercial Airlines—Glade M. Sowards (*Effective May 10, 1983*) Section 59-15-6 provided an exemption for "sales of food, beverages, dairy products, similar confections and related services to commercial airline carriers for in-flight consumption."

1983 First Special Session

HB 10 Sales and Use Tax Amendments—Lyle W. Hillyard (*Effective October 1, 1983*) This bill provided for an increase in the state sales and use tax for one year.

	State	*Local*	*Total*	*Residential Fuel*
4/1/69 to 6/30/75	4.00%	.50% (1/2%)	4.50%	(prior to 7/1/77 tax rate the same as state sales tax)
7/1/75 to 6/30/83	4.00%	.75% (3/4%)	4.75%	
7/1/83 to 9/30/83	4.125% (4-1/8%)	0.875% (7/8%)	0.05	1.125% (1-1/8%)

10/1/83 to 9/30/84	4.625% (4-5/8%)	0.875% (7/8%)	5.50%	1.625% (1-5/8%)
10/1/84 to 6/30/87	4.125% (4-1/8%)	0.875% (7/8%)	5.00%	1.125% (1-1/8%)
7/1/87 and thereafter	4.00%	1.00%	5.00%	1.00%

1984

HB 136 Sales and Use Tax Amendments—G. LaMont Richards, Ronald L. Stephens (*Effective March 29, 1984*) This bill provided for the continuation of the 1/2% increase in the state sales and use tax.

- *Amends 59-15-4, Utah Code Annotated 1953*

10/1/83 to 6/30/87	4.625% (4-5/8%)
7/1/87 thereafter	4.5% (4-1/2%)

SB 22 Sales and Use Tax Exemption for Minerals Industry—Sen. Pugh (*Effective July 1, 1984*) Sections 59-15-6 and 59-16-4 were amended to allow a sales and use tax exemption for five years beginning on July 1, 1984, on purchases of materials, equipment, and services used for new construction, expansion, or modernization of any mine, mill reduction works, smelter, refinery (excluding oil and gas), synthetic fuel processing and upgrading plant, rolling mill, coal washing plant or melting facility. This exemption applied only to amounts purchased during the year in excess of the first $500,000 of taxable material and services subject to sales or use tax.

SB 62 Commercial Aircraft Sales Tax Exemption—Glade M. Sowards (*Effective July 1, 1984*) Sections 59-15-6 and 59-16-4 were amended to provide a sales and use tax exemption for all sales of parts and equipment installed in aircraft used primarily in scheduled interstate or foreign commerce. The exemption does not extend to service or labor charges for repair, cleaning or installation.

SB 113 Year-end Sales Tax Collection Amendments—Sen. Carling (*Effective April 1, 1984*) This bill provided for a year end prepayment of state and local sales and use taxes. It provided for dollar limits on sales and use tax to trigger the prepayment requirement. It provided for filing dates and penalties for late payments.

1985

HB 103 Sales and Use Tax Exemption for Manufacturing Machinery and Equipment—Nolan E. Karras (*Effective July 1, 1985*) The legislation exempted from the sales and use tax leased or purchased machinery and equipment for use in new or expanding operations by manufacturers with standard industrial classifications between 2000 and 3999. Equipment to replace or upgrade existing operations is not included. The Tax Commission shall have the right to define "new or expanding manufacturing operation." It also extended after June 30, 1986 the sales and use tax exemptions for pollution control equipment.

- *Amends 26-13-27, 26-13-28, 59-15-6, 59-16-4*

HB 356 Tax Due Dates—Franklin W. Knowlton (*Effective July 2, 1985*) This bill changed the quarterly collection dates for sales, use, and income withholding taxes from the 30th day of the month to the last day of the month.

- *Amends 59-14A-44, 59-15-5, 59-16-7*

1986

HB 28 Sales and Use Tax Allocation (*Effective July 1, 1986*) The legislation reduced the state's share of sales tax and increased the local option sales without increasing the overall tax paid by consumers, unless the governor determines by July 1, 1987, that local government participation is necessary for flood mitigation costs. The sales and use tax rates in this bill were set at:

	State	*Local*	*Total*	*Residential Fuel*
10/1/83 to 6/30/86	4.625% (4-5/8%)	0.875% (7/8%)	5.50%	0.01625
7/1/86 to 6/30/87	4.59375% (4-38/64%)	0.90625%(58/64)	5.50%	0.0159375
7/1/87 and thereafter	4.50% (4-1/2%)	1.00%	5.50%	1.50%

- *Please note: This bill was subsequently superseded by SB 4, 1986 Special Session (refer to bill below) which delayed the phase-in of these tax rates.*

HB 67 Federal Sales Tax Exemption Repeal—Dixon M. Pitcher (*Effective July 1, 1986*) The legislation eliminated the express exemption from state sales tax on sales to the federal government because it was already exempted in the constitution. The deletion in the other section was made in order for the state to be poised and ready to tax any sales to the federal government, which might allow to be taxed in the future.

- *Amends 59-15-6*

HB 135 Sales and Use Tax Phase I Recodification (*Effective July 1, 1986*) The legislation made technical changes in the sales and use tax statutes according to "Phase I" guidelines of the Utah Tax Recodification Commission. This bill added, in Section 59-15-6, an exemption for lunches or dinners served by schools, churches, or charitable institutions.

HB 250 Sales Tax Exemption for Purchases of Food with Federal Food Stamps—Stephen J. Rees (*Effective October 1, 1986*) The legislation exempted from sales tax all purchases made with food stamps according to superseding federal legislation. If this bill had not been enacted, the USDA would have restricted food stamp funding in Utah, which would have had a significant impact on food stamp users.

- *Amends 59-15-6*

SB 39 Sales and Use Tax Exemption for Federal Government—Owned Tooling and Equipment—Lowell S. Peterson, Lyle Hillyard (*Effective July 1, 1986*) The legislation exempted from Utah sales and use taxes the purchase of tooling, support equipment, and special test equipment used or consumed exclusively in the performance of any aerospace

or electronics industry contract with the U.S. Government or any subcontract there under, provided that title to the tooling and equipment is vested in the U.S. Government.

- *Amends 59-15-6, 59-16-4*

SB 144 Sales Tax Exemption Reporting—Omar B. Bunnell (*Effective July 1, 1986*) Requires the reporting of certain sales before the exemption for them is allowed.

- *Amends 59-15-6*

1986 Second Special Session

SB 4 Sales and Use Tax Reallocation—Fred W. Finlinson (*Effective August 11, 1986*) This bill amended amendments made by House Bill 28 of the 1986 General Session concerning the allocation of sales and use tax revenues. This act delayed a decrease in the state sales and use tax rate and an increase in the local sales tax (that was set forth by HB 28 in the 1986 General Legislative Session). It also delayed the phase-in to the 50/50 population/ point of sale revenue distribution formula for local sales taxes. The sales and use tax rates in this bill were set at:

	State	*Local*	*Total*	*Residential Fuel*
7/1/83 to 9/30/83	4.125%			
10/1/83 to 6/30/86	4.625% (4-5/8%)	0.875% (7/8%)	5.50%	0.01625
7/1/86 to 12/31/89	4.59375% (4-38/64%)	0.90625% (58/64%)	0.055	1.59%
1/1/90 and thereafter	4.5% (4-1/2%)	1.00%	5.50%	0.015

1987

HB 8 Sales and Use Tax Exemption for Steel Manufacturing Facilities (*Effective July 1, 1987*) The legislation provided sales tax exemption for certain purchases of materials and equipment by a steel mill which was non-producing prior to July 1, 1987. The exemption was set to expire on June 30, 1994.

- *Amends 59-12-104*

HB 246 Sales Tax Exemption for WIC (*Effective October 1, 1987*) The legislation exempted from sales tax purchases made under the women, infant and children (WIC) program of the U.S. Department of Agriculture for sales tax.

- *Amends 59-12-104*

HB 312 Revisor's Statute—Tax Code (*Effective March 16, 1987*) This bill makes technical corrections to various tax statutes. It clarifies penalties, changes property tax dates for consistency with SB 71, clarifies when corporate franchise tax returns are due for a suspended corporation, reinstates language relating to the **sales taxation** of telephone or telegraph service, and renumbers a section.

- *Amends 59-1-401, 59-2-322, 59-2-323, 59-5-3.5, 59-7-157, 59-12-103, 73-8-18*

SB 11 Sales Tax Exemptions—Long Term Construction Contracts (*Effective April 1, 1987*) The legislation provided a refund of the ½ percent state tax increase on April 1, 1987 to persons who had executed written, binding, contracts before March 1, 1987.

- *Amends 59-12-105*

SB 72 Sales and Use Tax—Phase II Recodification (*February 6, 1987; retrospective operation to January 1, 1987*) This bill combines sales and use taxes and other sales taxes into one chapter. The bill renumbers sections and makes other technical corrections for conformity and consistency.

- *Amends 10-8-86, 11-13-26, 13-17-3, 17-31-1, 63-51-4, 63-51-7;*
- *Renumbers & amends 11-9-1 through 11-9-5,11-9-7, 11-9-8, 11-9-10, 17-31-2 through 17-31-7, 59-15-1 through 59-15-12 and 59-15-17 through 59-15-21;*
- *Enacts 59-12-105;*
- *Repeals 11-9-6, 11-9-9, 11-9-11, 59-15-3.5, 59-15-22, 59-16-1 through 59-16-11, 59-16-14 through 59-16-22, 59-16-24, 59-16-25*

SB 191 Sales Tax Increase—Paul Rogers (*Effective March 31, 1987*) This bill raised the state sales tax rate. The tax rate was increased to 5-3/32% from April 1, 1987 through December 31, 1989 (originally it was 4-38/64% from 7/1/86 through 12/31/89). This bill increased the rate to 5% after January 1, 1990 (originally it was 4-1/2% after 1/1/90). The state sales tax rate on residential fuel was increased to 2-3/32% through December 31, 1989 (originally it was 1-38/64% from 7/1/86 through 12/31/89). This bill changed the tax rate on residential fuel to 2% after January 1, 1990 (originally it was 1-1/2% after 1/1/90).

	State	***Local***	***Total***	***Residential Fuel***
4/1/87 to 12/31/89	5.09375% (5-3/32)	0.90625% (29/32)	6.00%	2.09375
1/1/90 and thereafter	5.00%	1.00%	6.00%	2.00%

1987 First Special Session

HB 8 Sales Tax Exemption—Steel Manufacturing Facility (*Effective July 1, 1987*) This bill provided exemptions from sales and use tax for steel manufacturing facilities.

- *Amends 59-12-104*

SB 11 Sales Tax Exemptions—Long Term Construction Contracts—Lyle W. Hillyard (*Effective August 17, 1987; Retrospective operation to March 1, 1987*) This bill allowed applications for refunds of sales tax for persons with contracts existing on March 1, 1987, who were prevented from fulfilling such contract before March 1987; and providing for retrospective operation.

1988

HB 11 Charitable Solicitations Amendments—Afton B. Bradshaw (*Effective April 25, 1988*) The legislation excluded the state and its political subdivisions from the definition of "charitable organization." An exemption from the Charitable Solicitations Act is given

for bona fide veterans' organizations and organizations whose gross receipts from solicitations total less than $5,000. A charitable organization is excluded from the definition of "professional fund raiser."

- *Amends 13-22-2, 13-22-5, 13-22-8, and 13-22-10*

SB 31 Sales Tax—Repeal of Exemption for Meals Sold—Haven J. Barlow (*Effective July 1, 1988*) The legislation repealed the exemption for meals sold at institutions of higher education, meals sold at hospitals when sold to the general public, and meals sold by churches when sold to the general public on a regular basis.

- *Amends 59-12-104*

SB 69 Sales Tax—Vehicle Dealerships—C. E. Peterson (*Effective July 1, 1988*) The legislation defined vehicle dealer and describes procedures used when vehicle dealers are delinquent in remitting their sales tax. If delinquent, the dealer is required to pay the sales tax directly on each item sold until the delinquency is paid.

- *Amends 59-12-102, 59-12-104, and 59-12-107*

SB 79 Sales Tax—Boats, Trailers, and Outboard Motors—Eldon A. Money (*Effective April 25, 1988*) The legislation exempted the sales of boats, trailers, and outboard motors sold to bona fide nonresidents from the sales tax, but requires that occasional sales of vessels be subject to the sales tax.

- *Amends 59-12-104*

1989

HB 148 Sales Tax—Irrigation Equipment Exemption—Evan L. Olsen (*Effective July 1, 1989*) This legislation exempted irrigation equipment and supplies from sales tax whether or not they become part of real estate.

- *Amends 59-12-104*

SB 34 Ski Resort Capital Investment Incentive—Lyle W. Hillyard (*Effective April 24, 1989*) This legislation provided a limited investment incentive to ski resorts that purchase snow-making equipment, ski slope grooming equipment or ski lift transportation.

- *Enacts 59-12-120*

SB 80 Sales Tax—Exemption for Personal Property (Building Materials) Shipped Outside State—Richard J. Carling (*Effective July 1, 1989*) This legislation exempted from sales tax sales of building materials shipped to states that will not allow tax credit for taxes paid in Utah.

- *Amends 59-12-104*

SB 110 Sales Tax Exemption Sunsets—Haven J. Barlow (*Effective July 1, 1989*) This bill placed sunset dates on certain sales tax exemptions. Regarding the sales tax exemption for manufacturing machinery and exemption for new or expanding operations, excluding normal operating replacements this bill added language that stated “By October 1, 1991, and every five years thereafter, the Tax Commission shall review this exemption and

make recommendations to the Revenue and Taxation Interim Committee concerning whether the exemption should be continued, modified, or repealed. In its report to the Revenue and Taxation Interim Committee, the Tax Commission review shall include at least: (a) the cost of the exemption; (b) the purpose of the exemption; and (c) the benefits of the exemption to the state.

- *Amends 59-12-104*

1989 Second Special Session

HB 19 Utah Sports Authority—Nolan E. Karras (*Effective October 10, 1989*) This bill created a Utah Sports Authority to provide a review procedure over certain financial and other activities of sports events and sports entities in Utah, including the Winter Olympic Games, and to construct and operate certain sports facilities; provided conditions under which sports events and sports entities that use state money or that use such sports facilities may operate; **earmarking the revenue from a 1/64% state sales tax rate** and a 1/64% local sales tax rate of the existing sales tax rates to help finance the construction of certain sports facilities and to pay the operating costs of the Authority. It created an oversight committee and made technical changes.

1990

HB 85 Sales Tax—Aircraft Exemption—David S. Ostler (*Effective July 1, 1990*) The legislation exempted from sales tax aircraft manufactured in Utah if delivered to a non-sales tax jurisdiction even if title is transferred in Utah.

- *Amends 59-12-104*

SB 17 Telecommunications Taxation—Lyle W. Hillyard (*Effective July 1, 1990*) The legislation maintained the sales tax exemption of interstate calls and access charges until July 1, 1999. This bill clarified that the state sales and use tax is applicable to *intrastate* telephone service or telegraph service.

- *Amends 59-12-103, 59-12-104*

SB 44 Sales Tax Exemption for Pollution Control Facilities—Cary G. Peterson (*Effective April 23, 1990*) The legislation extended the sales and use tax exemption for pollution control facilities for five years.

- *Amends 59-12-103, 59-12-104*

SB 204 Sales Tax Nexus—Dixie L. Leavitt (*Effective July 1, 1990*) The legislation clarified the definition and status of retailers and vendors in the sales tax code to include persons who solicit consumers in Utah through advertising or other media.

- *Amends 59-12-102, 59-12-107*

HJR 32 Tax Recodification Commission Sales and Use Tax Policy (Franklin W. Knowlton) Adopts policy guidelines established by the Tax Recodification Commission regarding sales and use tax.

SJR 33 Sales Tax Exemptions Sunset—LeRay McAllister Directs the Interim Revenue and Taxation Committee to study the issue of sunsetting or repealing sales and use tax exemptions.

1991

HB 43 Aircraft Parts and Equipment Exemption—John L. Valentine (*Effective July 1, 1991*) The legislation broadened the sales tax exemption for parts and equipment installed in aircraft to include all aircraft operated by common carriers in interstate or foreign commerce.

- *Amends 59-12-104*

1992

HB 191 Revenue and Taxation—Technical Amendments—John L. Valentine (*Effective April 27, 1992*) The legislation made technical amendments to in lieu fees, reporting of exempt sales, payment of estimated tax, credits for cigarette tax stamps, and the basis of the beer tax.

- *Amends 59-2-405, 59-7-126, 59-12-104, 59-12-105, 59-12-206, 59-15-101*

HB 338 Sales Tax—Monthly Collections—Martin R. Stephens (*Effective January 1, 1992*) The legislation provided for the monthly collection of certain sales taxes, allows vendors to keep a certain percentage of the collections (1 percent local and 1.5 percent state), provided for electronic transfer of monies to and from the State Tax Commission, and beginning in 1993, alters the way in which charitable exemptions will be handled.

- *Amends 59-1-401, 59-12-104, 59-12-108, 59-12-206;*
- *Enacts 59-12-104.1*

1993

HB 75 Sales and Use tax—Charitable Exemption—Martin R. Stephens (*Effective May 3, 1993*) The legislation exempted sales by public utilities to religious or charitable organizations from the new sales tax refund provisions that go into effect July 1, 1993.

- *Amends 59-12-104.1*

HB 77 Sales and Use Tax Amendment—Martin R. Stephens (*Effective May 3, 1993*) The legislation prohibited a state government entity required to remit sales tax collections on a monthly basis from retaining a portion of the tax to cover the costs of collecting and remitting the tax.

- *Amends 59-12-108*

HB 441 Sales Tax Exemption—Sunset Re-authorization—John L. Valentine (*Effective May 3, 1993*) The legislation extended the sunset date of the sales tax exemption for replacement parts purchased by formerly closed steel mills from June 30, 1994 to June 30, 1996.

- *Amends 59-12-104*

SB 87 Sales Tax—Exemption Review—Lyle W. Hillyard (*Effective May 3, 1993*) The legislation required the State Tax Commission to conduct a review of the costs, benefits, and effectiveness of 14 sales tax exemptions and to report their findings to the Legislature at fixed dates between 1993 and 1999. Established cycles for subsequent review of each of the 14 exemptions.

- *Enacts 59-12-104.5*

SB 172 Sales Tax Amendments—Lyle W. Hillyard (*Effective May 3, 1993*) The legislation clarified that aviation fuel is exempt from the sales tax and that sales taxes collected by vendors are held in trust for the state.

- *Amends 59-12-104, 59-12-107*

1994

HB 145 Replacement Parts for Steel Mills—Rob W. Bishop (*Effective May 2, 1994*) The legislation broadened the sales tax exemption for steel mill replacement parts to apply to all steel mills under Standard Industrial Classification Code 3312, rather than only reopened mills.

- *Amends 59-12-104*

HB 162 Sales Tax—Repeal of Flood Tax Authorization—Don E. Bush (*Effective July 1, 1994*) The legislation repealed the 1/8 of 1 percent flood control tax (imposed to fund Utah's response to the flooding of the early 1980s) by decreasing the state sales and use tax rate. Starting July 1, 1994 the state sales tax was set at 4.875% (reduced from 5%). This bill did not change the state sales tax rate on residential fuel, which remained at 2%.

- *Amends 59-12-103*

HB 279 Sales Tax—Container Exemption—John L. Valentine (*Effective May 2, 1994*) Codifies the current application of the sales tax exemption for containers, labels, and shipping cases, etc. Non-returnable items are exempt, and returnable items are subject to tax.

- *Amends 59-12-104*

HB 302 Sales Tax—Vending Machines—John L. Valentine (*Effective July 1, 1994*) Modifies the formula for determining the sales tax on vended food items costing $1 or less. Vendors must now report an amount equal to 150%, rather than 120%, of the cost of items as goods consumed.

- *Amends 59-12-104*

HB 346 Sales Tax Exemptions—Pollution Control Facilities—John L. Valentine (*Effective July 1, 1994*) The legislation narrowed the sales tax exemption for pollution control equipment by requiring that the primary purpose, rather than only a substantial purpose, of the equipment is the prevention, control, or reduction of pollution. The State Tax

Commission must be consulted in the certification process. The sunset date was extended from 1996 to 1999.

- *Amends 19-2-102, 19-2-124, 19-2-125, 19-2-126*

SB 191 Sales Tax Treatment of Admission and User Fees—Haven J. Barlow (*Effective July 1, 1994*) The legislation clarified the taxation of admissions and users fees for purposes of the sales tax, and provides a list of various amusement, recreation, exhibition, cultural, and athletic activities subject to the tax.

- *Amends 59-12-102, 59-12-103*

SB 205 Sales Tax Exemptions—Transportation Services—Lyle W. Hillyard (*Effective July 1, 1994*) The legislation repealed the sales tax exemption for taxi cab and similar transportation fares. The sales tax exemption for intrastate movements of freight was clarified.

- *Amends 59-12-104*

SB 211 Sales Tax Exemptions—Coin Operated Devices—Lyle W. Hillyard (*Effective July 1, 1994*) The legislation repealed the sales tax exemption for coin-operated dry cleaning and laundry machines and coin-operated car washes, continued to exempt restricted-use laundry machines in multiple dwelling units, provided that use of amusement devices are subjected to sales tax, and vendors who remit sales tax for amusement devices or coin-operated dry cleaning, laundry, or car washes to retain 25 percent exclusion from remittance by October 1, 1995 and determine whether it should be continued.

- *Amends 59-12-103, 59-12-104*

SB 212 Sales and Use Tax for State Projects—John P. Holmgren (*Effective July 1, 1994*) The legislation earmarked 1/8 of 1 percent of existing 5 percent state sales tax for water projects or water and transportation projects in alternating years, depending upon future state revenue increases and whether the motor fuel tax is increased. Under certain conditions an additional 1/8 of 1 percent will be earmarked for transportation projects. The earmarks expire June 30, 2003.

- *Amends 59-12-103*

SB 238 Sales Tax Exemption—Building Materials—Haven J. Barlow (*Effective July 1, 1994*) The legislation repealed the sales tax exemption for the purchase of construction materials by governmental entities, except in the case where employees of those entities install the materials.

- *Amends 59-12-102, 59-12-104*

SB 260 Taxation—Customers of In-State Printer Facilities—John P. Holmgren (*Effective July 1, 1994*) The legislation exempted, in certain situations, out-of-state customers of in-state printer's facilities from the corporate and individual income tax and the sales and use tax.

- *Amends 59-7-101, 59-7-102, 59-7-701, 59-8-102, 59-8-103, 59-12-102, 59-12-107*

1995

HB 56 Sales Tax—Home Medical Equipment—Jerry A. Adair (*Effective July 1, 1995*) The legislation exempted the purchase of qualified home medical equipment and supplies from sales tax.

- *Amends 59-12-102, 59-12-104, 59-12-104.5*

HB 88 Sales Tax—Basis for Vehicles—Byron L. Harward (*Effective May 1, 1995*) The legislation provided that, in case of a sale of a vehicle between private parties, the sales tax is based on the fair market value of the vehicle purchased if there is no written evidence of a sale value.

- *Amends 59-12-104*

HB 115 Sales Tax—Notification of Liability—R. Mont Evans (*Effective May 1, 1995*) The legislation required the State Tax Commission to notify sales tax license applicants of the responsibility of a business owner successor under Section 59-12-112, which provided that the successor must withhold a portion of the purchase price of a business until the previous owner produces a receipt from the commission showing that the sales taxes due have been remitted in full.

- *Amends 59-12-106*

HB 120 Sales Tax Authorized Carrier Exemption—John L. Valentine (*Effective July 1, 1995*) The legislation exempted sales of motor vehicles, aircraft, and railroad rolling stock sold to, leased, or used by authorized carriers.

- *Amends 59-12-102, 59-12-104, 59-12-104.5*

HB 274 Sales Tax on Construction Projects—John W. Hickman (*Effective July 1, 1995*) Re-instates the exemption from sales tax for construction materials used in public education building projects. This legislation provided that, beginning January 1, 1996, construction materials purchased by or on behalf of public elementary and secondary schools will be exempt from the sales tax.

- *Amends 59-12-104*

SB 17 Sales Tax—Treatment of Sale and Leaseback Financing—George Mantes (*Effective July 1, 1995*) This legislation clarified the treatment of sale-leaseback financing.

- *Amends 59-12-102*

SB 43 Agricultural Sales Tax Exemptions—Lyle W. Hillyard (*Effective July 1, 1995*) The legislation clarified that the sales tax exemption for sprays and insecticides applies to items used in production and not processing, limited the agricultural seasonal sales exemption to locally grown produce sold during the harvest season at locations where only qualifying produce is sold, and exempted all sales of hay.

- *Amends 59-12-104*

SB 49 Sales Tax for Water Projects—John P. Homgren (*Effective May 1, 1995*) Modifies the sales tax earmarking provisions for water and transportation projects (see also SB 212

from 1994), changes the effective date of the earmark, and adds wastewater projects as an approved use of earmarked funds. Specified portions of the funds will go to various uses. The Bear River Development Account is closed and any remaining money is transferred to the Water Resources Conservation and Development Fund. This bill provides that, from July 1, 1997 through June 30, 2003:

1. 1/16% of the state sales and use tax earmarked each year for water and wastewater projects as follows: $500,000 to the Agriculture Resource Development Fund; 50% of the remaining amount to the Water Resource Conservation and Development Fund for use by the Division of Water Resources and/or DNR; 25% of the remaining amount to the Utah Wastewater Loan Program; 25% of the remaining amount to the Drinking Water Loan Program Subaccount; $100,000 for hiring legal and technical staff by Division of Water Rights
2. 1/16% of the state sales and use tax was earmarked as follows: 70% to the Transportation Fund and 30% to Class B and C Roads Account

- *Amends 59-12-103, 63-38-3.5, 63-65-2, 63A-3-205, 73-26-503, 73-26-507;*
- *Repeals 73-26-501*

SB 89 Sales Tax Exemption—Manufacturing—Howard A. Stephenson (*Effective July 1, 1995)* The legislation modified the penalty for failure to report the use of the sales tax exemptions for manufacturing and farming equipment. Instead of disallowing the exemption, the State Tax Commission will impose a penalty equal to 10 percent of the tax that would have been paid if the exemption had not applied.

- *Amends 59-12-105*

SB 105 Sales Tax—Manufacturing Exemption—Howard A. Stephenson (*Effective July 1, 1995*) The legislation extended the sales tax exemption for manufacturing equipment used in new and expanding operations to include replacement equipment. The exemption for replacement equipment is phased in as follows: beginning July 1, 1996, 30 percent of the exemption was allowed; beginning July 1, 1997, 60 percent of the exemption was allowed; and beginning July 1, 1998, 100 percent of the exemption will be allowed.

- *Amends 59-12-104*

SB 273 Sales Tax Exemption on School Fund Raisers—L. Steven Poulton (*Effective July 1, 1995*) The legislation exempted sales by students of public and private schools, grades K through 12, for the purpose of raising funds to purchase school materials or equipment.

- *Amends 59-12-102, 59-12-104, 59-12-104.5*

SB 289 Sales Tax—Mobile Homes—Lyle W. Hillyard (*Effective July 1, 1995*) The legislation exempted 45 percent of the sales price of any new mobile of manufactured home from the sales tax through July 1, 2000, and 100 percent of the sales price of a used mobile or manufactured home.

- *Amends 59-12-102, 59-12-104*

1996

HB 145 Sales Tax Exemption For Coin Operated Laundromats—Shirley V. Jensen (*Effective July 1, 1996*) The legislation exempted using coin-operated laundry machines for sales taxes.

- *Amends 59-12-103*

HB 203 Sales Tax—Use of Fuels and Technical Corrections—John L. Valentine (*Effective July 1, 1996*) The legislation defined "commercial use," "industrial use," and "other fuels" for purposes of determining the taxability of gas, electricity, heat, coal, fuel oil, and other fuels under the sales and use tax; and subjects the exemption to periodic review by the Tax Review Commission.

- *Amends 59-12-102, 59-12-103, 59-12-104, 59-12-104.5*

HB 291 Sales Tax Exemption—Coin Operated Car Wash—Jeff Alexander (*Effective July 1, 1996*) This legislation exempted coin operated car wash machines from the sales tax.

- *Amends 59-12-103, 59-12-104, 59-12-104.5*

HB 309 Sales Tax Exemption for Certain Coin Operated Amusement Devices—Raymond W. Short (*Effective July 1, 1996*) This legislation exempted using or renting to use certain coin operated amusement devices from the sales tax.

- *Amends 59-12-102, 59-12-103, 59-12-104, 59-12-104.5*

HB 311 Sales Tax Exemption for Textbooks and Lab Fees—Shirley V. Jensen (*Effective July 1, 1996*) Provides a sales tax exemption for sales of textbooks, deposits, rentals, and lab fees required for public kindergarten, elementary, or secondary schools. This legislation, however, will not be implemented as written because it is superseded by SB 106, which provides a broader exemption for sales made by schools. **SEE SB 106**.

- *Amends 59-12-104, 59-12-104.5*

HB 362 Sales Tax Exemption for Home Medical Equipment and Supplies—Grant D. Protzman (*Effective July 1, 1996*) The legislation provided that sales of eyeglasses, contact lenses, hearing aids, and other equipment or accessories relating to vision or hearing are taxable under the sales and use tax. Other clarifications were made to the exemption for home medical equipment and supplies.

- *Amends 59-12-102, 59-12-104*

HB 393 Sales Tax for Infrastructure—James R. Gowans (*Effective April 29, 1996*) The legislation removed the sunset date on the allocation of sales and use tax for water, wastewater, and transportation projects, and modifies the revenue allocated to transportation projects to be deposited in the Class B and Class C Roads Account, except $500,000 is dedicated to the State Park Access Highways Improvement Program and $1,000,000 is deposited to the Transportation Corridor Preservation Revolving Loan Fund.

- *Amends 59-12-103*

SB 50 Sales Tax on Taxicab Amendments—Charles H. Stewart (*Effective July 1, 1996*) The legislation exempted taxicab trips from the sales and use tax.

- *Amends 59-12-104*

SB 84 Olympics Special Revenue Fund Amendments—Robert F. Montgomery (*Effective April 29, 1996*) Limits Utah Sports Authority expenditures of sales and use tax diversion to $59 million unless the legislature appropriates additional funds. Any additional expenditures authorized by the legislature must be reimbursed. All funds in the Olympic Special Revenue Fund must be distributed no later than October 1, 2002.

- *Amends 59-12-103*

SB 106 Sales Tax Treatment of Schools, School Meals, and School Fundraisers—L. Steven Poulton (*Effective July 1, 1996*) The legislation created an exemption from the sales and use tax for sales relating to schools and fundraising sales and repeals the exemptions for sales by school fundraisers and sales of meals served by public elementary and secondary schools.

- *Amends 59-12-102, 59-12-104*

SB 180 Sales Tax Exemption on Food Stamps—George Mantes (*Effective July 1, 1996*) The legislation clarified the exemption from sales and use tax of purchases of food under the Federal Food Stamp Program and modifies the Tax Review Commission's periodic review of this exemption.

- *Amends 59-12-104, 59-12-104.5*

SB 181 Sales Tax Exemption Special Supplemental Nutrition Program—George Mantes (*Effective July 1, 1996*) The legislation clarified the exemption from sales and use tax of purchases made under the federal special supplemental nutrition program for women, infants, and children (WIC) and modified the Tax Review Commission's periodic review of this exemption.

- *Amends 59-12-104, 59-12-104.5*

SB 183 Repeal of Sales Tax Exemption—George Mantes (*Effective July 1, 1996*) The legislation repealed the sales tax exemption for sales and uses of property which the state is prohibited from taxing under the constitution or laws of the United States or Utah law.

- *Amends 59-12-104, 59-12-104.5*

SB 275 Sales Tax—Ski Exemption—Howard A. Stephenson (*Effective July 1, 1996*) The legislation exempted from the sales and use tax sales to a ski resort of snow-making equipment, ski slope grooming equipment, passenger tramways, and electricity to operate a passenger tramway.

- *Amends 59-12-104, 59-12-105*

1996 Second Special Session

SB 1004 Sales and Use Tax Exemption—Steel Mill Contracts and Orders—John P. Holmgren (*Effective July 1, 1996*) The legislation expanded the sales and use tax

exemption for certain items used in steel mills to include contracts or orders for those items under certain circumstances. The bill also made technical corrections.

- *Amends 59-12-104*

1996 Third Special Session

HB 3001 Manufacturing Exemption Modifications (*Retroactive to July 1, 1996*) The legislation modified the sales tax exemption by clarifying the criteria for qualifying as manufacturing machinery, equipment, or normal operating replacements: 1) to be used in the manufacturing process and 2) have an economic life of three or more years. The bill also made technical changes and provided retrospective operation.

1997

HB 84 Sales Tax—Exemption for Employee Transportation—John E. Swallow (*Effective July 1, 1997*) The legislation provided a sales tax exemption for amounts paid pursuant to a contract between an employer and an employee, or between an employer and a third party for transportation of the employer's employees to or from their primary place of employment. It also exempted amounts paid to car pools.

- *Amends 59-12-102, 59-12-104*

HB 88 Tourism Marketing Performance Fund—Sheryl L. Allen (*Effective May 5, 1997*) Creates the Tourism Marketing Performance Fund and the Tourism Marketing Performance Fund Committee. The bill also provides criteria to determine economic growth in the travel and tourism industry and appropriates $200,000 to the fund. Requires specified travel and tourism industry groups to file an annual form with the commission that reports their annual expenditures for promoting and marketing Utah's cultural, recreational, and scenic attractions to consumers outside of Utah. If the travel and tourism industry's economic growth exceeds the previous year's **taxable sales** by four percent, the Legislature shall appropriate to the Division of Travel Development the lesser of the aggregate of out-of-state advertising expenses as reported to the commission, or the amount of **sales tax** collected from the travel and tourism industry for the same time period.

- *Enacts 9-2-1701, 9-2-1702, 9-2-1703, 9-2-1704, 9-2-1705*

HB 301 Sales Tax Refund Amendments—John L. Valentine (*Effective July 1, 1997*) The legislation clarified sales and use tax deficiencies, overpayments, and refund procedures and objections to notices of deficiency, notices of assessment, and final assessments.

- *Amends 59-12-110, 59-12-114*

HB 332 Sales Tax—Exemption For Government Copies—John L. Valentine (*Effective July 1, 1997*) The legislation exempted from sales tax sales by the state or a political subdivision of the state—except state institutions of higher education—of photocopies or other copies of records held or maintained by the state or a political subdivision of the state.

- *Amends 59-12-104*

HB 413 Sales Tax Revenues To Transportation Funding—Christine R. Fox (*Effective May 5, 1997*) Immediately following the sunset of the 1/64 of 1 percent Olympics sales tax earmark, January 1, 2000, this bill earmarked a portion of the state sales tax equal to the revenues generated by a 1/64 of 1 percent rate to be deposited in the Centennial Highway Trust Fund.

- *Amends 59-12-103, 59-12-204, 59-12-205, 63-49-22*

SB 29 Sales Tax Exemption for Scrap Recyclers—David L. Buhler (*Effective July 1, 1997*) This legislation extended the sales tax exemption for machinery equipment used in manufacturing facilities to scrap recyclers by including scrap recyclers in the definition of a manufacturing facility.

- *Amends 59-12-102, 59-12-104*

SB 50 Sales Tax Refund On Donated Food—Howard A. Stephenson (*Effective July 1, 1997*) The legislation allowed a qualified emergency food agency to claim a refund of the sales tax paid by donors on donated food beginning January 1, 1998; provided a formula for calculating the amount of the refund; and granted rule-making authority to the State Tax Commission and the Department of Community and Economic Development.

- *Enacts 59-12-901, 59-12-902*

SB 161 Motor Vehicle Compliance with Insurance, Registration, and Sales Tax Requirements—Craig A. Peterson (*Effective March 19, 1997*) This bill amended certain uses of the information in the uninsured motorist identification program; amended certain penalties; authorized certain reports; provided for notices of certain possible violations; provided for auditing of the program and amended uses of account monies.

SB 184 Sales Tax—Telephone Exemption—Lyle W. Hillyard (*Effective May 5, 1997*) The legislation repealed the expiration date of the exemption for the purchase of telephone service for purposes of providing telephone service.

- *Amends 59-12-104*

SB 253 Sales Tax Reduction, Fuel Taxes, and Repeal of Environmental Surcharge on Petroleum—LeRay McAllister (*Effective July 1, 1997*) This bill reduced the state sales and use tax rate from 4.875% to 4.75% beginning July 1, 1997. The bill repeals the ½ cent per gallon environmental surcharge on petroleum for the underground storage tank program, and, beginning May 5, 1997, the motor fuel tax rate and the special fuel tax rates are increased from 19 cents per gallon to 19.5 cents per gallon. The special fuel tax exemption certificate fee is also increased proportionately. Beginning July 1, 1997, the motor fuel tax rate and special fuel tax rate is increased from 19.5 cents per gallon to 24.5 cents per gallon, and the special fuel tax exemption certificate fee is increased proportionately. This act takes effect July 1, 1997, except that the amendments to Sections 19-6-409, 19-6-411, and 59-13-201 and the repeal of section 19-6-410 take effect on May 5, 1997. Refer also to HB 117, Underground Storage Tank Funding which created the Environmental Assurance Fee.

- *Amends 19-6-409, 19-6-411, 59-12-103, 59-13-201, 59-13-301, 59-13-304;*

- *Repeals 19-6-410*

1998

HB 65 Sales Tax Exemption for Passenger Transportation—Brian R. Allen (*Effective July 1, 1998*) The legislation created a sales tax exemption for transportation fares if the transportation originates and terminates within a county of the first, second, or third class. The only transportation fares this exemption applies to air fares paid to an establishment described in SIC Code 4111.

- *Amends 59-12-104*

HB 110 Sales Tax Exemption for Seasonal Destination Amusement Parks

- ****Bill Vetoed by Governor Leavitt on March 24, 1998****

HB 371 Taxing Authority Amendments—John L. Valentine (*Effective July 1, 1998*) The legislation provided that the sales tax exemption for sales made to or by religious or charitable institutions does not apply to sales, uses, leases, or rentals relating to the 2002 Olympic Winter Games, except for sales of accommodations and services and vehicle rentals paid for in full by the SLOC, used exclusively by an officer, trustee, or employee of the SLOC, or a volunteer supervised by the SLOC, and for which the SLOC does not receive reimbursement.

- *Amends 59-12-102, 59-12-103, 59-12-104, 59-12-104.1, 59-12-301, 59-12-352, 59-12-353, 59-12-401, 59-12-402, 59-12-501, 59-12-502, 59-12-603, 59-12-703, 59-12-802, 59-12-1001, 59-12-1201*

SB 34 Sales Tax—Exemption for Higher Education Athletic Events—Lyle W. Hillyard (*Effective July 1, 1998*) The legislation provided a sales tax exemption for amounts paid for admission to athletic events at institutions of higher education subject to the provisions of Title IX of the Education Amendments of 1972.

- *Amends 59-12-102, 59-12-103, 59-12-104, 59-12-105;*
- *Enacts 53B-7-103.5*

SB 185 Sales and Use Tax Exemption Amendments and Study—Craig A. Peterson (*Effective May 4, 1998*) The legislation decreased the 100 percent sales tax exemption for manufacturers' normal operating replacements that becomes effective 7/1/98 to an 80 percent exemption effective July 1, 1999, and required the Revenue and Taxation Interim Committee to study the manufacturers' sales tax exemptions during the 1998 interim meetings.

- *Amends 59-12-104*

SB 211 Sales Tax—Prepaid Calling Cards—Lyle W. Hillyard (*Effective May 4, 1998*) The legislation extended the sales tax to the purchase of prepaid telephone calling cards (essentially codifying Tax Commission policy) and exempted from sales tax sales of telephone service charged to a prepaid telephone calling card.

- *Amends 59-12-103, 59-12-104*

1999

HB 185 Motor Vehicle Dealer Filings—Wayne A. Harper (*Effective May 3, 1999*) Repeals a requirement that a licensed dealer pay the sales tax on application for title or registration of each vehicle sold if they are not current in the payment of quarterly sales taxes.

- *Amends 59-12-107*

HB 353-Sales and Use Tax Exemption for Area Agencies on Aging and Senior Citizen Centers—Wayne A. Harper (*Effective July 1,1999*) This bill created an exemption from the sales and use tax for sales made to or by an area agency on aging or certain senior citizen centers. It also created a sales and use tax exemption for sales by certain senior citizen centers.

- *Amends 59-12-102, 59-12-104*

HB 366 Sales and Use Tax Diversions—David Ure (*Effective May 3, 1999*) Repeals the requirement that certain Local Sales and Use Tax Act revenues be deposited into the Olympics special revenue fund and requires certain revenues generated under the Local Sales and Use Tax Act be deposited into a newly created Airport to University of Utah Light Rail Restricted Account effective 7-1-99 and provides the purposes for which monies in the account may be expended. The bill also provides other revenues generated under the Local Sales and Use Tax Act be retained by counties, cities, or towns.

- *Amends 59-12-103, 59-12-204, 59-12-205, 63A-7-113;*
- *Enacts 17A-2-1064*

HB 396-Sales and Use Tax-Exemption for Steel Mills—Matt Throckmorton (*Effective May 3, 1999*) Restores the sales and use tax exemption for sales or leases of certain tangible personal property used by a steel mill effective 7-1-99.

- *Amends 59-12-104*

SB 19 Sales and Use Tax Exemption for Hearing Aids and Hearing Aid Accessories—Robert F. Montgomery (*Effective July 1, 1999*) Exempts sales of hearing aids and hearing aid accessories from the sales and use tax.

- *Amends 59-12-102, 59-12-104*

SB 61 Sales and Use Tax Exemptions-Penalty and Interest—Howard A. Stephenson (*Effective May 3, 1999*) Authorizes the State Tax Commission to waive, reduce, or compromise penalties imposed for failure to report certain exempt sales.

- *Amends 59-12-105*

SB 64 Tax Commission Revisions—John L. Valentine (*Effective May 3, 1999*) Amends laws governing the State Tax Commission and requires certain taxpayers assessed by the State Tax Commission file a statement containing specified property tax information. The State Tax Commission is required to prepare a record of assessment for airlines, air charter services, and air contract services procedures, and requirements are established for the filing of property tax statements. The bill provides when and how a taxpayer may claim a refund for an overpayment of **sales and use tax**.

- *Amends 59-2-202, 59-2-204, 59-2-207, 59-12-110*

SB 69 Manufacturing Sales and Use Tax Exemption—Howard A. Stephenson (*Effective May3, 1999*) Modifies the manufacturing exemption to retain a 100% exemption from the sales and use tax for normal operation replacements. (*Revenue and Taxation Interim Committee)*

- *Amends 59-12-104*

SB 76 Sales and Use Tax Exemption for Pollution Control Facilities—John L. Valentine (*Effective May 3, 1999*) Extends the time in which a taxpayer may claim sales and use tax exemption for certain sales or uses relating to pollution control facility and extends the time period for erecting, constructing, or installing a pollution control facility. The time period is extended for claiming a refund for purchases. The bill also provides for accrual of interest. *(Revenue and Taxation Interim Committee)*

- *Amends 19-2-124, 19-2-125*

SB 79 Sales Tax Exemption for Manufactured Homes—Lyle W. Hillyard (*Effective May 3, 1999*) Repeals the expiration date for the sales and use tax exemption for manufactured homes.

- *Amends 59-12-104*

SB 178 Study on Sales and Use Tax Compact and Agreement—John L. Valentine (*Effective May 3, 1999*) Allows the State Tax Commission to conduct preliminary negotiations with other states to develop uniform sales and use tax collection procedures for certain businesses and study ways to simplify the administration of the sales and use tax.

- *Amends 59-12-104*

SB 199 Passenger Ropeways—Lyle W. Hillyard (*Effective May 3, 1999*) Changes the sales tax exemption for sales to a ski resort of passenger tramways to sales of passenger ropeways, and defines the term "passenger ropeways."

- *Amends 59-12-104, 59-12-120, 72-11-101, 72-11-102, 72-11-103, 72-11-108, 72-11-112;*
- *Renumbers & amends 72-11-201, 72-11-202, 72-11-203, 72-11-204, 72-11-205, 72-11-206, 72-11-207, 72-11-208, 72-11-209, 72-11-210, 72-11-211, 72-11-212, 72-11-213, 72-11-214, 72-11-215, 72-11-216;*
- *Repeals 63-11-38*

2000

HB 275 Sales and Use Tax Allocation for Species Protection—Thomas V. Hatch (*Effective July 1, 2001*) This bill modified the allocation of sales and use tax revenue by providing for an allocation to the Department of Natural Resources to implement measures to protect sensitive plant and animal species and made technical amendments. This bill earmarked 1/16 percent of state sales and use tax revenue for the protection of sensitive plant and animal species and provided that any unexpended dedicated credits from this earmark at the end of the year lapse to the Water Resources Conservation and

Development Fund, the Utah Wastewater Loan Program and the Drinking Water Loan Program.

- *Amends 59-12-103, 72-2-118*

SB 172 Sales and Use Tax Modifications—Lyle W. Hillyard (*Effective July 1, 2001*) Provides that a vendor that does not have nexus with Utah ("remote vendor"), and therefore no duty to collect Utah sales tax: (1) may collect Utah sales tax on a voluntary basis; or (2) shall collect Utah sales tax if the U.S. Supreme Court authorizes states to require the vendor to collect the sales tax, or if Congress permits states to require the vendor to collect the sales tax. This bill sets one sales tax rate for remote vendors. This rate shall be equal to the sum of: (1) the state sales tax at a rate of 4.75%; (2) the local sales tax at a rate of 1%; and (3) the county option tax at a rate of ¼%, but only if all counties impose the county option tax. Since not all counties have imposed the county option tax at this time, the sales tax rate for remote vendors is 5.75%. Requires that local sales tax revenues collected from the remote vendor, whether voluntary or required in the future by the Supreme Court or Congress, that are in excess of the revenues collected from remote vendors in the fiscal year ending 6/30/01 shall be deposited into a restricted account; the remainder of the local sales tax revenues collected from remote vendors shall be distributed to counties, cities, and towns on the basis of population. SB 172 provides an exception to the penalty for negligence and intentional disregard of law or rule, in certain instances, for vendors who collect at the remote sales tax rate, but should have collected at the normal sales tax rate.

- Amends 17A-2-1064, 59-12-102, 59-12-103, 59-12-106, 59-12-107, 59-12-110 59-12-204, 59-12-205, 59-12-401, 59-12-402, 59-12-501, 59-12-502, 59-12-703, 59-12-704, 59-12-801, 59-12-802, 59-12-803, 59-12-804, 59-12-902, 59-12-1101, 59-12-1102, 59-12-1302
- Enacts 59-12-103.1, 59-12-805

SB 209 Sales and Use Taxes—Notice and Effective Date—John L. Valentine (*Effective May 1, 2000*) This bill subjected certain sales and use taxes to uniform provisions relating to effective dates and providing notice of certain actions by a county, city, or town to the Utah State Tax Commission and made technical changes.

- Amends 10-1-304, 59-12-301, 59-12-354, 59-12-402, 59-12-603, 59-12-703, 59-12-1001, 59-12-1102, 59-12-1302
- Enacts 59-12-208.1, 59-12-355, 59-12-403, 59-12-504, 59-12-805
- Repeals 10-1-309, 59-12-208

SB 211 Olympic Financing Amendments—L. Alma Mansell (*Effective May 1, 2000*) This bill modified the date by which certain counties or municipalities receive their proportionate share of reimbursement of sales and use taxes used to build winter sports facilities.

- *Amends 63A-7-113*

SB 272 Sales and Use Taxation of Admissions or User Fees—Olympic Winter Games of 2002—John L. Valentine (*Effective July 1, 2000*) Exempts from sales tax amounts paid or charged for admission or user fees to the 2002 Olympics if the amounts paid or charged are established by the Salt Lake Organizing Committee and in accordance with

requirements of the International Olympic Committee. The exemption applies for the period beginning on 7/1/00 and ending on 6/30/02. Provides that amounts paid or charged as admission or user fees for the 2002 Olympics are considered paid or charged when confirmation of the purchase is sent, and requires the Tax Commission to make rules defining when confirmation is sent to a purchaser.

- Amends 59-12-103, 59-12-104, 59-12-902

2001

HB 78 Sales and Use Tax-Sales Relating to Schools—Bradley T. Johnson (*Effective July 1, 2001*) This bill expands the exemption for sales relating to schools to include amounts paid or charged for admission to certain public school related events or school related activities.

- *Amends 59-12-102, 59-12-103 2001 Utah Laws 152*

HB 110 Sales Tax Refund for Qualified Emergency Food Agencies—Judy Ann Buffmire (*Effective July 1, 2001*) This act allows an association of governments created under the Inter-local Cooperation Act to claim a sales tax refund as a qualified emergency food agency. The act establishes the purposes for which sales tax refund monies may be used, provides that the State Community Services Office within the Department of Community and Economic Development shall certify, monitor, and decertify qualified emergency food agencies for purposes of the sales tax refund.

- *Amends 9-4-1404, 59-12-901, 59-12-902. 2001 Utah Laws 162*

HB 126 Amendments to Sales and Use Tax Exemption for Meals—Afton B. Bradshaw (*Effective July 1, 2001*) This act amends the exemption from the sales and use tax for sales of meals served by an institution of higher education to exempt certain meals that are part of a prepaid meal plan.

- *Amends 59-12-104. 2001 Utah Laws 170*

HB 242 Review of Sales and Use Tax Exemptions—Greg J. Curtis (*Effective April 30, 2001*) This act amends the Utah Tax Review. The amendment is based on the Utah Tax Commission's study of sales and use tax exemptions. The amendment also repeals obsolete language.

- *Amends 59-12-104.5. 2001 Utah Laws 303*

HB 261 Sales and Use Tax Exemption-Scrap Recyclers—Greg J. Curtis (*Effective July 1, 2001*) This act exempts from the sales and use tax, sales to a scrap recycler of natural gas, electricity, heat, coal, fuel oil, or other fuels for industrial use.

- *Amends 59-12-102. 2001 Utah Laws 367*

SB 74 Sales and Use Tax-Uniform Sales and Use Tax Administration Act and Sales and Use Tax Revisions—Lyle W. Hillyard (*Effective July 1, 2001*) This act authorizes certain delegates to enter into multi-state discussions regarding a Streamlined Sales and Use Tax Agreement including whether the state should enter into the Streamlined Sales and Use Tax Agreement with one or more other states. The act establishes definitions, prescribes

reporting requirements for the delegates, and provides requirements for the Streamlined Sales and Use Tax Agreement. The act allows the Utah State Tax Commission to enter into the Streamlined Sales and Use Tax Agreement under certain circumstances. The act clarifies the relationship between the Streamlined Sales and Use Tax Agreement and state law, the relationship between the states that are entering into or considering whether to enter into the Streamlined Sales and Use Tax Agreement, and the binding and beneficial effect of the Streamlined Sales and Use Tax Agreement. The act also clarifies statutes pertaining to the collection of sales and use taxes by remote vendors, including the application of penalties to remote vendors, the distribution to counties, cities, and towns of sales and use taxes collected by remote vendors, and the amount of revenues to be deposited into the Remote Sales Restricted Account.

- *Amends 59-1-401, 59-12-103, 59-12-103.2 59-12-107, 59-12-802, 59-12-804, 59-12-902. 2001 Utah Laws 104*

SB 114 Sales and Use Tax on Public Accommodations and Services Taxed by Tribes—Mike Dmitrich (*Effective July 1, 2001*) This act provides an exemption from state sales and use tax on public accommodations and services taxed by the Navajo Nation. The act requires the Revenue and Taxation Interim Committee to study the tax exemption.

- *Amends 59-12-104;*
- *Enacts 59-12-104.2. 2001 Utah Laws 243*

SB 174 Sales and Use Tax-Exemption for Semiconductor Fabricating or Processing Materials—Curtis S. Bramble (*Effective July 1, 2001*) This act exempts from the sales and use tax, beginning on July 1, 2001 through June 30, 2004, sales of semiconductor fabricating or processing materials and provides that the exemption is to be phased in over a three-year period. The act requires amounts of the exemption to be reported to the State Tax Commission and requires the State Tax Commission to provide to the legislature upon request the amounts of the exemption reported to the State Tax Commission. The act also requires the Revenue and Taxation Interim Committee to conduct an annual study of the exemption.

- *Amends 59-1-403, 59-12-102, 59-12-104, 59-12-105. 2001 Utah Laws 262*

SB 213 Taxation of Telephone Corporations—Curtis S. Bramble (*Effective July 1, 2001*) This act defines "telephone corporation" for purposes of the sales and use tax and clarifies that certain amounts paid to telephone corporations are subject to the sales and use tax, and makes technical changes.

- *Amends 59-12-102, 59-12-103, 2001 Utah Laws 188*

SJR 11 Resolution on Taxation of Remote Sales and Developing Technologies—Sen. John L. Valentine (*Effective April 30, 2001*) Encourages the Tax Review Commission to develop a plan to minimize the tax burden on persons using developing technologies in business; directs the Tax Review Commission that its plan shall neither include any new taxes on providing either Internet services or electronic communications, nor recommend the application of sales and use taxes to electronic data, information, or services; further requires that the plan developed by the Tax Review Commission minimize the application of taxes and administrative burdens on business conducted through the use of

developing technologies; authorizes that the plan developed by the Tax Review Commission provide for the imposition of sales or use taxes on a transaction conducted through the use of developing technologies to the extent that transaction would be taxable if it were not conducted through the use of developing technologies.

2001 First Special Session

SB 1003 Taxes on Rentals of Public Sleeping Accommodations—John L. Valentine (*Effective July 1, 2001*) This act required that certain public sleeping accommodations must be regularly rented for a time period of less than 30 consecutive days to be subject to certain taxes within the Sales and Use Tax Act, and provided definitions.

- *Amends 59-12-102, 59-12-103, 59-12-351, 59-12-603;*
- *Repeals 17-31-4*

SB 1004 Registration and Taxation of Vehicles for Sports Events—Sen. John W. Hickman (*Effective August 20, 2001*) This act addresses the issuance of temporary permits or temporary sports event registration certificates by the Motor Vehicle Enforcement Division or a motor vehicle dealer, and addresses the suspension or revocation of the authority of a motor vehicle dealer to issue a temporary permit or a temporary sports event registration certificate. The act requires the Motor Vehicle Enforcement Division to impose fees for issuing a temporary permit or a temporary sports event registration certificate, and provides that the fees may be used as dedicated credits toward the costs of the division. The act subjects a motor vehicle issued a temporary sports event registration certificate to a $5 uniform fee in lieu of property taxes, addresses the imposition of property taxes and uniform fees on tangible personal property, and provides a **sales and use tax exemption** for the lease or use of a motor vehicle issued a temporary sports event registration certificate.

- *Amends 41-1a-202, 41-3-304, 59-2-405, 59-2-405.1, 59-12-104;*
- *Enacts 41-3-306, 41-3-603*

2002

HB 51 Sales and Use Tax Modifications—Rep. Wayne A. Harper (*Effective July 1, 2002*) Indicates which sales tax exemptions extend to sales of parts. Provides that labor performed on exempt property is also exempt. For the most part, these provisions codify current commission practice. Provides a sales tax exemption for amounts paid to horse-drawn cabs or carriages.

- *Amends 59-12-102, 59-12-103, 59-12-104*

HB 88 Sales and Use Tax-Agricultural Exemption—Rep. K. Anderson (*Effective July 1, 2002*) Codifies existing Tax Commission administration of the sales tax exemption for property used primarily and directly in farming operation (i.e. all parts and labor relating to exempt farm equipment are also exempt).

- *Amends 59-12-104*

HB 129 Sales and Use Taxes—Exemption for Certain Sales of Electricity—Rep. L. Shurtliff (*Effective July 1, 2002*) Provides a sales tax exemption for sales of electricity produced from a new wind, geothermal, biomass, or solar power energy source, as designated by a Public Service Commission Tariff; the sale of electricity may be unrelated to the amount of electricity used by the purchaser, but must be purchased in the blocks established in the tariff.

- *Amends 10-1-304, 59-12-104*

HB 249 Sales and Use Tax—Location of Transactions—Rep. Wayne A. Harper (*Effective January 1, 2003*) Deletes provisions that prohibited the Tax Commission from requiring utilities to report the location where services are delivered. Requires utilities to report the location of where services are delivered for the filing period.

- *Amends 59-12-207*

SB 59 Sales and Use Tax—Taxation of Amounts Paid to a Telephone Service Provider or Telegraph Corporation—Sen. Curtis S. Bramble *(Effective July 1, 2002)* Clarifies that sales tax is imposed on all intrastate telephone service, regardless of the type of business entity providing the service.

- *Amends 59-12-102, 59-12-103*

SB 144 Sales and Use Tax—Definition of Regularly Rented—Sen. Michael G. Waddoups (*Effective July 1, 2002*) Amends the definition of regularly rented from both rented for value 3 or more times and advertised, to rented for value 3 or more times of advertised.

- *Amends 59-12-102*

SB 153 Taxes or Charges on Telecommunications Service—Sen. Curtis S. Bramble (*Effective July 1, 2002*) Brings state law in compliance with the federal Mobile Telecommunications Sourcing Act by: (1) requiring the sourcing of mobile telecommunications to the place of primary use; (2) authorizing the imposition of **sales tax** on wireless calls made entirely within another state if the place of primary use is in Utah; and (3) prohibiting the state's taxation of wireless calls made within the state by nonresidents.

- *Amends 54-8b-2, 54-8b-15. 59-12-102, 59-12-103. 59-12-207, 69-2-2, 69-2-5, 69-2-5.5*

SB 200 Statutory Revisions for State Funding Adjustments—Leonard M. Blackham (*Effective May 6, 2002*) This act increases certain court fees and amends the Sales and Use Tax Act for fiscal years 2001-02 and 2002-03 and changes the accounts into which certain state sales and use tax revenues are deposited.

- *Amends 59-12-103, 78-7-35, 78-31b-9*

2002 Sixth Special Session

HB 6004 Sales and Use Tax Amendments—Greg J. Curtis (*Effective December 20, 2002*) This act amends the Sales and Use Tax Act to modify the amount of state sales and use

tax revenue that is allocated to certain funds, accounts, or entities. This bill modifies provisions with respect to the earmarking of state sales and use tax revenues.

- Natural Resources & Water Earmark:
  This bill earmarked 1/16% of the sales tax revenue to the Department of Natural Resources (for the protection of sensitive plant and animal species) and to the Division of Water Rights (to be expended for water programs). This revenue was to be distributed as follows: beginning July 1, 2003, 14% to the Department of Natural Resources for the protection of sensitive plant and animal species; 3% to the Agriculture Resource Development Fund; 1% as a dedicated credit to the Division of Water Rights to cover the costs incurred in hiring legal and technical staff for the adjudication of water rights; 41% to be deposited in the Water Resources Conservation and Development Fund; 20.5% to be deposited in the Utah Wastewater Loan Program Subaccount; and 20.5% to be deposited in the Drinking Water Loan Program Subaccount.
- Transportation Earmark:
  This bill also earmarked 1/16% of state sales tax revenue for transportation purposes to be distributed as follows: beginning July 1, 2003, 3% to the Transportation Corridor Preservation Revolving Loan Fund created in Section 72-2-117; 3% to the Department of Transportation for the State Park Access Highways Improvement Program created in Section 72-3-207; and 94% to be deposited in the Class B and Class C road accounts. The act also repealed obsolete language and makes technical changes. This act has an immediate effective date.
  - *Amends 59-12-103*

2003

HB 221 Extending the Sales and Use Tax Exemption for Pollution Control Facilities—Rep. David Ure *(Effective May 5, 2003)* Extends the sunset date on the sales and use tax exemption on materials, equipment, and services used for the construction or installation of a pollution control facility from 06/30/04 to 06/30/09.

- *Amends 19-2-124, 19-2-125*

SB 17 Sales and Use Tax—Exemption for Semiconductor Fabricating or Processing Materials—Sen. Curtis S. Bramble *(Effective May 5, 2003)* Extends through June 30, 2007 the sales and use tax exemption for the sale or lease of semiconductor fabricating or processing materials.

- *Amends 59-12-104*

SB 23 State and Local Taxes, Fees, and Charges Related to Telecommunications -- Sen. Curtis S. Bramble *(Effective July 1, 2004)* Authorizes a municipality to levy and collect a municipal telecommunications license tax by ordinance. Provides for collection, administration, and enforcement of the tax through the Tax Commission. Repeals a municipality's authority to impose the current $1 mobile phone tax and telephone franchise tax effective 07/01/04. Requires municipalities to report to the Tax Commission the amount of telephone tax they collect between 07/01/03 and 12/31/03, and providers to report to the Tax Commission how many gross receipts they receive during that same

period. The Tax Commission will report this information to the Legislature on 02/16/04. Provides that bundled transactions consisting or taxable and nontaxable items are taxed unless the provider's records indicate the amount that is nontaxable. Provides that the Tax Commission shall collect the 911 fees. Indicates that the location of a transaction for telephone service and mobile telecommunications service is determined in accordance with the provisions of the Streamlined Sales and Use Tax Agreement.

- *Amends 10-1-203, 11-26-1, 59-1-403, 59-12-102, 59-12-207, 69-2-5, 69-2-5.5, 72-7-102, 72-7-108;*
- *Enacts 10-1-401, 10-1-402, 10-1-403, 10-1-404, 10-1-405, 10-1-406, 10-1-407, 10-1-408, 10-1-409, 10-1-410;*
- *Repeals 11-26-3*

SB 147 Streamlined Sales Tax Project Amendments—Sen. Lyle W. Hillyard *(July 1, 2004)* Authorizes the Tax Commission to enter into an agreement with one or more states relating to sales and use taxes. Provides the purposes of the agreement, prescribes the scope of the agreement, and grants the Tax Commission authority to make certain rules in furtherance of the agreement. Defines numerous terms in accordance with the agreement; modifies requirements for enacting, repealing, or changing the tax rate of a local sales and use tax; provides a refundable income tax credit (instead of a sales tax exemption) for hand tools above $250 used in a farming operation; requires that an item delivered to the purchaser shall be subject to tax at the rate of the jurisdiction in which the item is delivered; amends resort communities tax to apply to all sales (regardless of sales price) except sales of vehicles.

- *Amends 10-1-304, 10-1-307, 17A-2-1064, 59-1-403, 59-12-102, 59-12-103, 59-12-103.1, 59-12-103.2, 59-12-104, 59-12-104.1, 59-12-104.2, 59-12-105, 59-12-106, 59-12-107, 59-12-108, 59-12-110, 59-12-113, 59-12-115, 59-12-117, 59-12-204, 59-12-205, 59-12-208.1, 59-12-210, 59-12-301, 59-12-302, 59-12-354, 59-12-355, 59-12-401, 59-12-402, 59-12-403, 59-12-501, 59-12-502, 59-12-504, 59-12-603, 59-12-703, 59-12-802, 59-12-804, 59-12-806, 59-12-901, 59-12-902, 59-12-1001, 59-12-1102, 59-12-1302, 59-12-1402;*
- *Enacts 59-7-614.1, 59-10-134.1, 59-12-102.1, 59-12-107.1, 59-12-107.2, 59-12-107.3, 59-12-110.1, 59-12-121, 59-12-207.1, 59-12-207.2, 59-12-207.3, 59-12-207.4, 59-12-207.5, 59-12-356, 59-12-404, 59-12-505, 59-12-604, 59-12-706, 59-12-807, 59-12-1003, 59-12-1103, 59-12-1303, 59-12-1404;*
- *Repeals 59-12-207*

SB 213 Amendments to Sales and Use Tax—Sen. Ed Mayne *(Effective July 1, 2003)* Taxes amounts paid for multi-channel video or audio services provided by a multi-channel video of audio service provider within the state.

- *Amends 59-12-102, 59-12-103*

2004

HB 74 Extension of Sales and Use Tax Exemption for Steel Industry—Rep. Ben C. Ferry *(Effective July 1, 2004)* This bill extends the sunset date to June 30, 2014 for the sales

and use tax exemption for sales or leases of rolls, rollers, refractory brick, electric motors, or other replacement parts used in the furnaces, mills, or ovens of certain steel mills.

- *Amends 59−12−104 (Effective 07/01/04)*

HB 273 Tax and Charge Amendments—Rep. Wayne A. Harper *(Effective July 1, 2004)* This bill amends the definition of durable medical equipment to require the equipment be used for home use only; reinstates language placing state sales tax revenues from non-nexus sellers into the Remote Sales Restricted Account when those revenues exceed a stated threshold; requires any revenues in the Remote Sales Restricted Account on July 1, 2004 to be deposited into the General Fund; provides that the account shall earn interest, which shall be deposited into the account; amends the sales tax exemption for drugs to allow the exemption regardless of whether a doctor or the patient presents the required prescription; clarifies that drugs purchased by a hospital or other medical facility qualify for the exemption; requires a seller that files a simplified electronic return to file an information report with the Tax Commission; indicates the information that a seller must include on the information report; requires the information report be filed electronically; provides for a $1,000 penalty, which may be waived by the commission for reasonable cause, for failure to file the information report; requires a non-nexus seller that is registered under the SST agreement to file an electronic sales tax return; provides that if a certified service provider is used as the seller's agent, the seller is not responsible for the certified service provider's failure to collect and remit sales taxes; relieves the certified service provider from: (a) the duty to remit sales tax for the seller's purchases; and (b) liability for a sales tax liability arising from the seller's fraud; provides that a seller/certified service provider is not liable for failing to collect and remit tax if the failure to collect and remit the tax is due to the seller's/certified service provider's reliance on incorrect data in the taxability matrix prepared by the Tax Commission and required by the SST agreement; provides that a seller that uses a certified automated system or proprietary system is not liable for failure to collect and remit tax if the failure is due to an error in the system and the error occurs prior to the discovery of the error; requires a seller to remit taxes electronically if the seller is required to file a return electronically, or the seller has nexus and files a simplified electronic return; for all agreement sales and use taxes, establishes a vendor discount of 1.31% (instead of the current 1.5% state rate and 1% local rate on only certain local option sales taxes); the revenues the state would otherwise have been required to allow a vendor in the absence of the change to the state rate are allocated to local taxing jurisdictions based on a local taxing jurisdiction's percentage of total sales tax distributions; provides for a monetary allowance in accordance with terms to be determined by the governing board of the SST agreement; makes the following changes to the 1% local option sales tax hold harmless: (1) for all transactions other than transactions reported on the simplified electronic return by a seller that has multiple locations, the amendments will make the distribution of the 1% local option sales tax identical to the distribution of those revenues prior to SST; and (2) for transactions reported on the simplified electronic return by a seller with multiple locations, the revenue will be distributed among local taxing jurisdictions based on sellers' sales tax patterns for the previous year; estimates for new store locations that have an impact of at least 5% to the local taxing jurisdiction and are reported to the commission by the local taxing jurisdictions, and for new businesses, will be included in this distribution

algorithm; allows a seller to use a 5-digit ZIP Code for purposes of determining the location of a transaction if a 9-digit ZIP Code is not available for the location, or if the seller is unable to determine the 9-digit ZIP Code after exercising due diligence; provides the Tax Commission authority to indicate in rule when a seller has exercised due diligence in determining a 9-digit ZIP Code and how to determine the local taxing jurisdiction within which a transaction is made if a seller is unable to make that determination; provides an exception to the normal SST sourcing requirements for florist delivery transactions that codifies current sourcing for these transactions and is in accordance with 2003 changes to the SST Agreement; conforms the language of all county and municipally imposed transient room taxes to match the language of the state sales tax on accommodations and services that are regularly rented for less than 30 consecutive days; amends Part 15, County Option Sales And Use Tax For Highways, Fixed Guideways, Or Systems For Public Transit (2003 HB 136) to bring that part into conformity with the SST agreement; amends Section 69-2-5, Funding for 911 emergency telephone service, to bring that section into conformity with the SST agreement.

- *Amends 10−1−304, 10−1−307, 10−1−403, 10−1−405, 10−1−407, 10−1−408, 17−31−8, 59−1−302, 59−1−401, 59−12−102, 59−12−103, 59−12−103.2, 59−12−104, 59−12−105, 59−12−107, 59−12−107.1, 59−12−107.2, 59−12−108, 59−12−110, 59−12−110.1, 59−12−205, 59−12−207.1, 59−12−207.3, 59−12−207.5, 59−12−208.1, 59−12−301, 59−12−302, 59−12−352, 59−12−353, 59−12−354, 59−12−355, 59−12−356, 59−12−402, 59−12−403, 59−12−404, 59−12−501, 59−12−502, 59−12−504, 59−12−505, 59−12−603, 59−12−604, 59−12−703, 59−12−706, 59−12−802, 59−12−804, 59−12−806, 59−12−807, 59−12−1001, 59−12−1002, 59−12−1003, 59−12−1102, 59−12−1103, 59−12−1201, 59−12−1302, 59−12−1303, 59−12−1402, 59−12−1404, 59−12−1503, 69−2−5;*
- *Enacts 59−12−107.4, 59−12−107.5, 59−12−122, 59−12−303, 59−12−1504;*
- *Repeals 59−12−351*

SB 19 Sales and Use Taxes—Exemption for Energy Related Equipment and Machinery—Sen. Leonard M. Blackham *(Effective July 1, 2004)* This bill provides a sales tax exemption for machinery or equipment used to make new or expanding renewable production facilities operational; provides an exemption for machinery or equipment used to make new or expanding waste facilities operational; provides an exemption for machinery or equipment installed on new or expanding facilities that produce fuel from biomass energy.

- *Amends 59−12−102 (Effective 07/01/04), 59−12−104 (Effective 07/01/04)*

SB 146 Olympic Law Revisions and Cleanup—Beverly Ann Evans (*Effective July 1, 2004*) This bill modifies multiple titles in the code to remove provisions that relate to the 2002 Winter Olympic Games but that are no longer relevant to the code. This bill: deletes provisions related to the mayor appointing a commission, board, or committee of a public sports entity; deletes references to the State Olympic Officer, the State Olympic Public Safety Command, and Federal Olympic Officer; deletes citations to the State Olympic Coordination Act; deletes certain references to the Olympics; deletes Olympic related definitions from the Sales and Use Tax Act; deletes provisions in the Sales and Use Tax

Act concerning admission or user fees relating to the Olympics; deletes provisions in the Sales and Use Tax Act concerning certain sales, uses, leases, or rentals related to the Olympics; deletes local tax provisions related to the Olympics; deletes provisions related to the motor vehicle rental tax that relates to the Olympics; repeals provisions related to the purchase of tangible assets used during the Olympics; and makes technical changes.

- *Amends 10−3−1219, 49−13−203, 53−1−104, 53−13−106, 53−13−107, 58−1−307, 59−1−403 (Contingently Effective 05/02/05), 59−1−403 (Effective 07/01/04 Cont. Sup. 05/05), 59−12−102 (Effective 07/01/04), 59−12−103 (Effective 07/01/04), 59−12−104 (Effective 07/01/04), 59−12−105 (Effective 07/01/04), 59−12−301 (Effective 07/01/04), 59−12−352, 59−12−353, 59−12−603 (Effective 07/01/04), 59−12−1201, 63−55b−163, 67−22−2;*
- *Repeals 63−56−35.9*

SB 190 Sales and Use Tax Exemption Relating to Film, Television, and Video—Sen. Howard A. Stephenson *(Effective July 1, 2004)* This bill exempts from state and local sales and use taxes purchases, leases, or rentals of machinery or equipment by establishments relating to film, television, and video if those purchases, leases, or rentals are related to the production or postproduction of motion pictures, television programs, television movies, music videos, commercials, or documentaries.

- *Amends 59−12−102 (Effective 07/01/04), 59−12−104 (Effective 07/01/04)*

SB 195 Taxation of Multi-Channel Video or Audio Service—Sen. Michael G. Waddoups (*Effective July 1, 2004*) This bill removes amounts paid or charged for multi-channel video or audio service from the sales and use tax base effective June 30, 2004; effective July 1, 2004, imposes a state tax of 6.25% on amounts paid or charged for multi-channel video or audio service.

- *Amends 59−12−102 (Effective 07/01/04), 59−12−103 (Effective 07/01/04), 59−12−103 (Superseded 07/01/04);*
- *Enacts 59−26−101, 59−26−102, 59−26−103, 59−26−104, 59−26−105, 59−26−106, 59−26−107, 59−26−108, 59−26−109, 59−26−110*

2004 Third Special Session

SB 3001 Taxes, Fees, or Charges Amendments—Sen. Curtis S. Bramble (*July 1, 2004*) This bill amends the Revenue and Taxation title and enacts un-codified material. This bill: provides legislative intent regarding the implementation of certain provisions enacted during the 2003 General Session and 2004 General Session relating to taxes, fees, and charges; addresses the collection of sales and use taxes by sellers that lack certain contacts with the state and provides for the distribution of those revenues to the General Fund, the Remote Sales Restricted Account, and counties, cities, and towns; amends the revenues required to be deposited into the Remote Sales Restricted Account and the General Fund; addresses amnesty for sellers relating to certain taxes, fees, or charges; addresses the reporting and determination of the location of where a transaction is consummated for sales and use tax purposes; provides a repeal date for the legislative intent language; requires the Revenue and Taxation Interim Committee to conduct a study; and makes technical changes.

- *Amends 59−12−103, 59−12−103.2, 59−12−121, 59−12−204, 59−12−205, 59−12−207 (Repealed 07/01/04), 63−55−259;*
- *Enacts 59−1−1201*

2005

HB 9 Sales and Use Tax—Agriculture Exemption Vehicle Limitation—R. Menlove (*Effective July 1, 2005*) This bill amends a sales and use tax exemption to provide that a vehicle used in agriculture is not included under the exemption if the vehicle is required to be registered by Utah law within two years of the vehicle's purchase. If the vehicle is registered within the two-year timeframe, DMV will manually calculate the sales tax when this occurs based on the original purchase price.

- *Amends 59-12-104*

HB 20 Calling for Special Elections for Sales and Use Tax Purposes—Stephen D. Clark (*Effective May 2, 2005*) This bill amends the Election Code to address calling local special elections for sales and use tax purposes. This bill: addresses the power of a local political subdivision to call a local special election for a vote authorized or required by Title 59, Chapter 12, Sales and Use Tax Act; and makes technical changes.

- *Amends 20A−1−203*

HB 107 Amendments to Taxes, Fees, or Charges—Wayne A. Harper (*Effective July 1, 2005*) This bill delays the effective date from July 1, 2005 to July 1, 2006 for the following Streamlined Sales Tax provisions: sourcing, amnesty (a seller is not required to pay certain amounts that the seller would otherwise be required to pay), simplified electronic returns, and monetary allowance. Coordinates the effective date for dales tax credits for repossessions of a motor vehicle with SB 127. It requires the Revenue and Taxation Interim Committee and the Tax Commission conduct a study to determine whether delayed provisions should take effect prior to July 1, 2006. Has coordination clause with SB 127.

- *Amends 59-12-1201, 59-12-121, 63-55-259*

SB 6 Sales and Use Tax Agricultural Exemptions—Ron Allen (*Effective July 1, 2005*) This bill repeals a sale and use tax exemption for certain sprays and insecticides used in farming because those sprays and insecticides are exempt from sales and use tax under a provision exempting sales of tangible personal property used or consumed primarily and directly in farming operations. The bill repeals a provision exempting sales of irrigation equipment and supplies used for agricultural production purposes because those sales are exempt from sales and use tax under the provision exempting sales of tangible personal property used or consumed primarily and directly in farming operations.

- *Amends 59-12-104*

SB 36 Sales and Use Taxation of Pawn Transactions—Ron Allen (*Effective July 1, 2005*) This bill provides a sales and use tax exemption for redemptions or repurchases of property by a person who delivered the property to a pawnbroker and redeemed or

repurchased the property within the time period established in a written agreement for redeeming or repurchasing the property.

- *Amends 59-12-102, 59-12-104*

SB 127 Tax, Fee, or Charge Amendments—Lyle W. Hillyard (*Effective July 1, 2005*) This bill excludes delivery charges (including direct mail delivery charges) and installation charges from the definition of purchase price. Defines 'repair or renovation' to include only those modifications to tangible personal property that is not permanently attached to real property. Repeals the Medicare/Medicaid limitation on exemptions for durable medical equipment, mobility enhancing equipment, and prosthetic devices. Makes technical changes to the definition of lease. Provides **sales and use tax exemptions** for manufacturer rebate amounts paid to purchaser of a new vehicle, sales of tangible personal property to persons within the state if that tangible personal property is subsequently shipped outside the state and incorporated pursuant to contract into and becomes a part of real property located outside this state if a contract was in effect on July 1, 2004, and repossessions of a motor vehicle but only to the extent of the unpaid purchase price. Clarifies that payment of a monetary allowance under SST Agreement shall be made to a certified service provider that is designated to be a seller's agent.

- *Amends 10-1-405, 59-12-102, 59-12-103, 59-12-104, 59-12-117, 59-12-117, 59-12-121, 59-12-122, 59-12-205, 59-12-1201;*
- *Enacts 59-12-104.3*

SB 194 Sales and Use Tax Exemption for Items Relating to Direct Mail—Sen. Howard A. Stephenson (*Effective July 1, 2005*) This bill provides a sales and use tax exemption for purchases of an electronic mailing list used to send direct mail.

- *Amends 59-12-104*

2005 First Special Session

HB 1008 Transportation Investment Act—Rebecca D. Lockhart (*Effective July 1, 2005*) This bill modifies the Motor Vehicles Code, the Sales and Use Tax Act, the Motor and Special Fuel Tax Act, the State Appropriations and Tax Limitation Act, and the Transportation Code by amending provisions to increase funding for transportation. This bill: creates the Transportation Investment Fund of 2005 to pay the costs of maintenance, reconstruction, or renovation to state and federal highways; re-designates the Centennial Highway Fund as a restricted account within the Transportation Investment Fund of 2005; transfers the Centennial Highway Fund Restricted Account revenue sources to the Transportation Investment Fund of 2005 when the highway general obligation bonds have been paid off and the highway projects completed that are intended to be paid from revenues deposited in the Centennial Highway Fund Restricted Account; provides that a portion of the **sales and use tax** revenue shall be deposited into the Centennial Highway Fund Restricted Account; requires the Division of Finance: to monitor the highway general obligation bonds that are being paid from revenues deposited into the Centennial Highway Fund Restricted Account; and to report on the status of the bonds to the Executive Appropriations Committee upon request; requires the Department of Transportation to: monitor the highway projects that are being funded by the Centennial Highway Fund

Restricted Account; and report on the status of the projects to the Executive Appropriations Committee upon request; requires the Executive Appropriations Committee to notify the Division of Finance, the State Tax Commission, and the Department of Transportation when all highway projects have been completed and all general highway obligation bonds have been paid off that are intended to be paid from revenues deposited in the Centennial Highway Fund Restricted Account; exempts the Transportation Investment Fund of 2005 from spending limit provisions; and makes technical changes. This bill appropriates: ($110,607,700) from the General Fund and the Centennial Highway Fund to the Centennial Highway Program; $80,607,700 to the Centennial Highway Program from the Centennial Highway Fund Restricted Account; and $30,000,000 from the General Fund to the Transportation Investment Fund of 2005 for new state highway construction for the fiscal year 2005−06 only. This bill takes effect on July 1, 2005.

- *Amends 41−1a−1201, 59−12−103 (Effective 07/01/06), 59−12−103 (Superseded 07/01/06), 59−13−304, 59−13−304 (Effective 05/02/05), 63−38c−103, 72−2−118;*
- *Enacts 72−2−124*

SB 1002 Funding for Tourism—Sen. Scott K. Jenkins (*Effective July 1, 2005*) This bill modifies provisions relating to tourism advertising, marketing, and branding. This bill: modifies the duties, membership, and powers of the Board of Tourism Development; establishes a Tourism Marketing Performance Account within the General Fund to provide a set−aside of a percentage of the increase in tourism−generated (sales) tax revenue as a funding source for increased tourism promotion; provides for the creation and funding of a Cooperative Program with cities, counties, and nonprofit destination marketing organizations to advertise and promote tourism; and makes certain technical changes. This bill appropriates: $14,000,000 from the General Fund for fiscal year 2005−06 only, to the Tourism Marketing Performance Account; up to $4,000,000 from any 2004−05 fiscal year General Fund surplus only, to the Tourism Marketing Performance Account; and $10,000,000 from the Tourism Marketing Performance Account for fiscal year 2005−06 only, to the Governor's Office of Economic Development.

- *Amends 63−38f−1406, 63−38f−1406 (Effective 07/01/05), 63−38f−1407, 63−38f−1407 (Effective 07/01/05), 63−38f−1408, 63−38f−1408 (Effective 07/01/05), 63−38f−1409, 63−38f−1409 (Effective 07/01/05);*
- *Enacts 63−38f−1411;*
- *Repeals 63−38f−1401, 63−38f−1401 (Effective 07/01/05), 63−38f−1402, 63−38f−1402 (Effective 07/01/05), 63−38f−1403, 63−38f−1403 (Effective 07/01/05), 63−38f−1404, 63−38f−1404 (Effective 07/01/05), 63−38f−1405, 63−38f−1405 (Effective 07/01/05)*

2006

HB 47 Sales Tax Diversion for Water Projects and Water Financing—David Ure (*Effective July 1, 2006*) This bill amends the Sales and Use Tax Act to address the expenditure of certain state sales and use tax revenues. This bill: requires that certain state sales and use

tax revenues be transferred to the Water Resources Conservation and Development Fund and used by the Division of Water Resources for preconstruction costs for certain water projects; requires that certain state sales and use tax revenues be transferred as dedicated credits to and used by the Division of Water Rights for hiring staff; requires that certain state sales and use tax revenues be transferred as dedicated credits to and used by the Department of Natural Resources for watershed rehabilitation or restoration; requires that certain state sales and use tax revenues be transferred as dedicated credits to and used by the Department of Water Resources for cloud seeding; addresses the treatment of unexpended funds; and makes technical changes.

- *This bill coordinates with S.B. 27, the Lake Powell Pipeline Development Act, and H.B. 45, the Bear River Development Act by substantively modifying language.*
- *Amends 59−12−103 (Effective 07/01/06), 59−12−1201, 72−2−124*

HB 51 Sales and Use Taxation of Amusement Devices and Cleaning or Washing of Tangible Personal Property—Rep. Wayne A. Harper (*Effective July 1, 2006*) Modifies the sales tax exemptions for car washes, laundries, and amusement devices as follows: assisted transactions are taxed, unassisted are exempt; assisted cleaning or washing of a car or laundry occurs when the cleaning or washing labor is primarily performed by someone other than the purchaser; an assisted amusement device transaction occurs when the device is started and stopped by someone other than the purchaser.

- *Amends 59-1-403, 59-12-102, 59-12-103, 59-12-104, 59-12-105*

HB 52 Sales and Use Tax Exemption for Transportation—Rep. Wayne A. Harper (*Effective July 1, 2006*) Provides that amounts paid for transportation are not part of the sales and use tax base. This bill amends the Sales and Use Tax Act to exempt from sales and use taxation amounts paid for transportation. This bill: repeals from the state and local sales and use tax base amounts paid to certain persons for transportation; repeals certain sales and use tax exemptions relating to transportation to reflect the repeal of amounts paid to certain persons for transportation in the sales and use tax base; and makes technical changes.

The original bill was recommended by the Revenue and Taxation Interim Committee / Utah Tax Review Commission / Tax Reform Task Force

- *Amends 59-1-403, 59-12-102, 59-12-103, 59-12-104, 59-12-104.5, 59-12-105*

HB 54 Sales and Use Tax Exemption for Sales of Certain Agricultural Products—Rep. Gordon E. Snow (*Effective July 1, 2006*) Repeals the requirement that agricultural products be locally grown to be exempt from sales and use taxation. It provides that, for purposes of eligibility for the sales and use tax exemption, the producer, an employee of the producer, or a member of the producer's immediate family must sell the products.

- *Amends 59-12-102, 59-12-104*

HB 109 Sales and Use Tax—Food and Food Ingredients and Tax Rates—Rep. Merlynn T. Newbold (*Effective January 1, 2007*) Reduces the state sales tax on food from 4.75% to 2.75%. It defines a bundled transaction as a transaction that includes food but not

prepared food and provides that a bundled transaction shall be taxed at a state sales tax rate of 4.75%. If food and prepared food are sold from the same location, and the location meets the definition of a restaurant for purposes of the restaurant tax, both the food and the prepared food will be subject to state sales tax at the 4.75% rate. However, if the location does not meet the definition of a restaurant, both the food and the prepared food are subject to state sales tax at the 2.75% rate; provides an appropriation for sellers to recover a portion of the hardware and software costs to modify their systems to collect the 2.75% rate. Sellers must incur costs between May 1, 2006 and December 31, 2006, be able to verify those amounts, and submit a request for reimbursement to the Tax Commission before January 1, 2007.

- *Amends 11−41−102, 59−12−102, 59−12−103 (Effective 07/01/06), 59−12−108*

HB 112 Transportation Investment Act—Rep. Rebecca D. Lockhart (*Effective July 1, 2006*) This bill modifies the Sales and Use Tax Act and the Transportation Code by increasing funding for transportation. This bill: provides that a portion of the sales and use tax revenue shall be deposited annually into the Centennial Highway Fund Restricted Account. Beginning July 1, 2006, 8.3% of state sales tax revenues (representing a portion of the approximately 17% of sales and use tax revenue generated annually by the state sales and use tax on vehicle and vehicle related products) was earmarked for the Centennial Highway Fund Restricted Account.

This bill provides that the portion of the sales and use tax revenue that is deposited annually into the Centennial Highway Fund Restricted Account shall be deposited annually in the Transportation Investment Fund of 2005 when the highway general obligation bonds have been paid off and the highway projects completed that are intended to be paid from revenues deposited in the Centennial Highway Fund Restricted Account; authorizes the Transportation Investment Fund of 2005 monies to be used for certain purposes; and makes technical changes.

- *Amends 59−12−103 (Effective 07/01/06), 72−2−124*

HB 291 State Tax Commission Bonding and Licensing Amendments—Rep. Wayne A. Harper (*Effective May 1, 2006*) Repeals the requirement that a third-party provider for withholding tax purposes must be licensed and bonded with the Tax Commission; reduces the minimum withholding and sales tax bond from $50,000 to $25,000; reduces the minimum **fuels** bond from $50,000 to $10,000; allows a taxpayer required to obtain multiple fuel bonds to combine those bonds.

- *Amends 59−10−405.5, 59−12−106, 59−13−203.1, 59−13−302, 59−13−403*

SB 28 Sales and Use Tax/Exemption for Isolated or Occasional Sales—Sen. Lyle W. Hillyard (*Effective July 1, 2006*) Provides that the sales tax exemption for isolated or occasional sales applies if the person is not regularly engaged in the business of selling that type of personal property, regardless of the number of transactions involving the sale of that type of property by that person. The exemption does not apply to items purchased under the resale exemption.

- *Amends 59-12-104*

SB 29 Sales and Use Tax Exemption—Telecommunications—Sen. Curtis S. Bramble (*Effective July 1, 2006*) Provides a sales and use tax exemption for telecommunications equipment, machinery, or software with a useful economic life of at least one year, if purchased by or on behalf of a telephone service provider.

- *Amends 59-12-102, 59-12-104*

SB 30 Sales and Use Tax Exemption/Semiconductor Fabricating, Processing, Research, or Development Materials—Sen. Curtis S. Bramble (*Effective July 1, 2006*) This bill modifies the sales and use tax exemption for semiconductor materials to include tangible personal property used or consumed primarily in the process of research or development of a semiconductor or semiconductor manufacturing process. This bill repeals the sunset date (June 30, 2007) relating to the sales and use tax exemption for certain semiconductor materials; repeals obsolete language; repeals reporting requirements to the Revenue and Taxation Interim Committee on this exemption; and makes technical changes. This bill takes effect on July 1, 2006. The original bill was recommended by the Revenue and Taxation Interim Committee / Tax Reform Task Force

- *Amends 59-12-102, 59-12-104*

SB 31 Sales and Use Tax—Manufacturing and Industry Exemptions Amendments—Sen. Howard A. Stephenson (*Effective May 1, 2006*) Provides that repair parts are exempt from sales and use taxation if they have a 3-year life. This bill expands definition of manufacturing facility to include a co-generation facility and expands definition of industrial use to include the use of fuels to produce a form of energy or steam by a co-generation facility. It amends the Sales and Use Tax Act to modify exemptions relating to manufacturing and industry. This bill: expands the definition of “industrial use" so that the use of natural gas, electricity, heat, coal, fuel oil, or other fuels are exempt from sales and use taxation if used in producing certain forms of energy or steam by a cogeneration facility as defined in the Public Utilities title; expands the definition of “manufacturing facility" to include a cogeneration facility as defined under the Public Utilities title; addresses the requirements for a scrap recycler to be eligible for exemption from sales and use taxes; deletes a requirement that machinery and equipment be used in new or expanding operations in a manufacturing facility in the state to be eligible for exemption from sales and use taxes; provides that certain repair parts are exempt from sales and use taxes; deletes a requirement that parts be used to replace or adapt an existing machine to extend the normal estimated useful life of the machine to be eligible for exemption from sales and use taxes; provides that the exemption for a manufacturing facility that is a cogeneration facility applies to amounts paid on or after July 1, 2005, for a purchase or lease of certain items by a cogeneration facility that is placed in service on or after May 1, 2006; grants rulemaking authority to the State Tax Commission; modifies State Tax Commission rulemaking authority; repeals obsolete language; and makes technical changes.

- *Amends 59−12−102, 59−12−104*

SB 89 Sales and Use Tax—Attachment of Tangible Personal Property to Real Property—Sen. Howard A. Stephenson (*Effective July 1, 2006*) Clarifies when an item of tangible personal property is or is not permanently attached to real property.

- *Amends 59-12-102*

SB 179 Amendments to Sales and Use Tax Exemptions for Certain Vehicles, Boats, Boat Trailers, and Outboard Motors—Sen. Howard A. Stephenson (*Effective July 1, 2006*)
Amends sales and use tax exemptions to provide that sales of a vehicle or boat required to be registered in this state, or a boat trailer or outboard motor are exempt if the vehicle, boat, boat trailer, or outboard motor is both not: (1) registered in this state, and (2) used in this state except as necessary for transportation to the borders of this state.

- *Amends 59-12-104*

SB 233 Sales and Use Tax Revisions—Sen. Curtis S. Bramble (*Effective July 1, 2006*)
Repeals provisions relating to destination-based sourcing and requires non-nexus sellers that collect sales tax to collect at the lowest common rate. It allows direct pay for sellers with a $96,000 sales tax liability that demonstrate their ability to track the location of each purchase to the business location of the seller.

- *Amends 10−1−307, 10−1−405, 59−12−103 (Effective 07/01/06), 59−12−103.1, 59−12−104.3 (Effective 07/01/06), 59−12−105 (Portions Eff 07/01/06 See 59−1−1201), 59−12−107 (Portions Eff 07/01/06 See 59−1−1201), 59−12−107.1 (Effective 07/01/06), 59−12−108, 59−12−110, 59−12−110.1, 59−12−204 (Effective 07/01/06), 59−12−205 (Effective 07/01/06), 59−12−207.4, 59−12−210, 59−12−302, 59−12−354, 59−12−401 (See 59−1−1201 re: Eff), 59−12−402 (See 59−1−1201 re: Eff), 59−12−403, 59−12−501 (See 59−1−1201 re: Eff), 59−12−502 (See 59−1−1201 re: Eff), 59−12−504, 59−12−603, 59−12−703 (See 59−1−1201 re: Eff), 59−12−802 (See 59−1−1201 re: Eff), 59−12−804 (See 59−1−1201 re: Eff), 59−12−1001 (See 59−1−1201 re: Eff), 59−12−1002, 59−12−1102 (See 59−1−1201 re: Eff), 59−12−1201, 59−12−1302 (See 59−1−1201 re: Eff), 59−12−1402 (See 59−1−1201 re: Eff), 59−12−1503 (See 59−1−1201 re: Eff), 59−12−1604, 63−51−4, 69−2−5;*
- *Enacts 59−12−102.2;*
- *Repeals 17A−2−1064, 59−12−102.1, 59−12−107.2 (Effective 07/01/06), 59−12−107.3 (Effective 07/01/06), 59−12−107.4, 59−12−107.5, 59−12−119, 59−12−121, 59−12−122 (Effective 07/01/06), 59−12−207.1 (Effective 07/01/06), 59−12−207.2 (Effective 07/01/06), 59−12−207.3 (Effective 07/01/06), 59−12−207.5, 59−12−303, 59−12−356, 59−12−404, 59−12−505, 59−12−604, 59−12−706, 59−12−807, 59−12−1003, 59−12−1103, 59−12−1303, 59−12−1404, 59−12−1504*

SB 241 Natural Resources Development—Sen. Mike Dmitrich (*Effective January 1, 2006*)
For the period July 1, 2006 through June 30, 2016, exempts from sales tax sales of tangible personal property used in the research and development of coal-to-liquid, oil shale, and tar sands technology. It exempts from the oil and gas severance tax any oil or gas that is produced, saved, sold, or transported and derived from coal-to-liquids technology, oil shale, or tar sands.

- *Amends 59−5−101, 59−5−102, 59−12−102, 59−12−104, 59−12−104.5;*
- *Enacts 54−4−38, 59−5−120*

2006 Third Special Session

HB 3004 Sales and Use Tax Relating to Food—Ben C. Ferry (*Effective January 1, 2007*) This bill modified the Sales and Use Tax Act relating to food. It modified the definitions of: "bundled transaction", "food and food ingredients", and "prepared food". It also repealed provisions relating to the taxation of a transaction involving the sale of food and food ingredients at the same location. This bill modified an effective date relating to an appropriation to the State Tax Commission for distribution to certain sellers to reimburse some of their costs in complying with the reduced sales and use tax rate imposed on food and food ingredients. It modified provisions relating to that appropriation; and made technical changes.

- *Amends 59-12-102 (Effective 1/1/07), 59-12-103 (Effective 1/1/07), Section 5, Chapter 282, Laws of Utah 2006, Section 6, Chapter 282, Laws of Utah 2006*

2007

HB 27 Sales and Use Tax Modifications—Rep. Ben Ferry (*Retrospective to January 1, 2007*) This bill provides that a non-nexus seller shall collect local sales tax at the lowest common rate on sales of food and food ingredients into the state; changes the imposition language of the restaurant tax to prevent definitions added in 2006 Third Special Session HB 3004 from impacting the administration of the restaurant tax, thus preserving the status quo; provides that the reimbursement to sellers for expenditures to account for the reduced sales and use tax rate imposed on food and food ingredients includes expenditures for in-house programming; and extends the deadline for submitting a reimbursement request to the Tax Commission for expenses incurred from before 1/1/07 to before 4/1/07.

- *Amends 10−1−405, 11−41−102, 59−12−102, 59−12−103, 59−12−104.3, 59−12−108, 59−12−603, Section 3, Chapter 9, Laws of Utah 2006, Third SS*

HB 33 Sales and Use Tax Exemptions for Vehicles, Boats, Boat Trailers, or Outboard Motors Not Registered in the State—Rep. Patrick Painter (*Effective July 1, 2007*) This bill provides that a vehicle, boat, boat trailer, or outboard motor that received the out of state sales tax exemption may be used in the state up to 30 days in a calendar year and remain eligible for the sales and use tax exemption so long as the use in the state is a non-business use.

- *Amends 59-12-104*

HB 34 Sales and Use Tax Exemptions for Certain Property Brought into the State—Rep. Rebecca D. Lockhart (*Effective July 1, 2007*) This bill codifies current practice by: (1) providing that sales, leases, or rentals or property purchased outside the state, first used outside the state, and brought into the state by a non-resident are exempt from sales and use tax if that property is not used to conduct business in the state; and (2) enacting a sales and use tax exemption for sales of property used in conducting a business if that property was purchased outside the state, first used outside the state, and brought into the state.

- *Amends 59-12-104*

HB 41 Sales and Use Tax—Common Carriers—Rep. Wayne A. Harper (*Effective July 1, 2007*) This bill repeals from the list of transactions subject to sales and use tax under Subsection 59-12-103(1)(b) the amounts paid to a common carrier for telephone service, mobile telecommunications service, or telegraph service; this language should have been repealed in 2006 with the repeal of sales tax on transportation charges since the term "common carrier" does not apply to telephone, mobile telecommunications, or telegraph services.

- *Amends 59-12-103*

HB 42 Sales and Use Tax Exemption for Authorized Carriers—Rep. Wayne A. Harper (*Effective July 1, 2007*) This bill exempts from sales and use tax the sale, lease, or use of tangible personal property that is installed: (1) on a vehicle sold or leased to or used by an authorized carrier; and (2) before the vehicle is placed in service for the first time.

- *Amends 59-12-104*

HB 297 Calculation of Credit for Certain Repossessions of a Motor Vehicle—Wayne A. Harper *(Effective July 1, 2007)* This bill provides that the credit for repossession of a motor vehicle is reduced by the amount of the motor vehicles unpaid purchase price that a seller recovers other than as a result of reselling the vehicle.

- *Amends 59-12-104.3*

HB 314 Transportation Funding Revisions—Rep. Rebecca D. Lockhart (*Effective July 1, 2007*) This bill amends provisions relating to funding for transportation. This bill: creates the Critical Highway Needs Fund; requires the Division of Finance to annually deposit $90,000,000 of certain **sales and use tax revenue** into the Critical Highway Needs Fund; authorizes the issuance of general obligation bonds to pay for certain state highway construction or reconstruction projects; specifies the use of general obligation bond proceeds and the manner of issuance; exempts certain transportation transfers or appropriations from certain appropriations limit provisions; exempts the general obligation bonds from certain debt limitation provisions; requires the Division of Finance to transfer funds from the Centennial Highway Fund Restricted Account into the Transportation Investment Fund of 2005 if the fund monies are not required to pay certain costs for highway projects in the Centennial Highway Program in the current fiscal year; requires the Department of Transportation to establish and the Transportation Commission to prioritize a list of highway construction or reconstruction projects based on certain criteria using monies deposited into the Critical Highway Needs Fund and the bond proceeds authorized; requires the Department of Transportation and the Transportation Commission to report the list of prioritized projects and the amount of bonds needed to fund the projects in the next fiscal year to the Executive Appropriations Committee of the Legislature before the bonds may be issued; requires the Division of Finance to transfer the Critical Highway Needs Fund revenue source and any existing fund balance to the Transportation Investment Fund of 2005 when certain general obligation bonds are paid off and certain projects completed; requires the Division of Finance to: monitor certain general obligation bonds; and report on the status of the

bonds to the Executive Appropriations Committee upon request; requires the Department of Transportation to: monitor certain highway projects; report on the status of the projects to the Executive Appropriations Committee upon request; requires the Department of Transportation to establish a finance plan and scope of work for the construction of Interstate 15 in Utah County and report to the Executive Appropriations Committee of the Legislature prior to November 30, 2007; and makes technical changes.

- *Amends 59−12−103, 63−38c−103, 63−38c−402, 72−2−118*
- *Enacts 63B−16−101, 72−2−125*

HB 383 Amendments to Transportation Funding Provisions—Rebecca D. Lockhart (*Effective July 1, 2007*) This bill modifies the Sales and Use Tax Act and the Transportation Code by amending provisions relating to transportation funding. This bill: reallocates the 1/16% sales and use tax revenue dedication for class B and class C roads, corridor preservation, and the State Park Access Highways Improvement Program to the Transportation Fund; changes the percentage of the Transportation Fund revenue that is deposited in the class B and class C roads account from 25% to 30%; excludes certain sales and use tax revenue from the calculation of the appropriation of revenue from the Transportation Fund to the class B and class C roads account; amends certain reapportionment provisions for the distribution of the class B and class C roads account; provides that the department shall commit funds for certain state park access highway projects; and makes technical changes.

- *Amends 59−12−103, 72−2−107, 72−2−108, 72−3−207*

SB 22 Sales and Use Tax Exemptions for Certain Governmental Entities and Entities Within the State Systems of Public and Higher Education—Sen. Howard Stephenson *(Effective July 1, 2007)* This bill clarifies the definition of "school" to include the Electronic High School for purposes of the sales and use tax exemptions for sales relating to schools and fund raising sales; modifies the definition of governmental entity to exclude the state systems of public and higher education; modifies the sales and use tax exemption for photocopies to provide that the exemption for sales of photocopies by a governmental entity includes an entity within the state system of public education; provides a sales and use tax exemption for sales of publications by a governmental entity.

- *Amends 59−12−102, 59−12−104*

SB 96 Sales and Use Tax Exemption for Disposable Home Medical Equipment or Supplies— Sen. Sheldon Killpack (*Effective July 1, 2007*) This bill defines the term "disposable home medical equipment or supplies" to include items that cannot withstand repeated use; and enacts a sales and use tax exemption for sales of disposable home medical equipment or supplies used exclusively by a person for whom a prescription is prescribed, and if the items are eligible under Titles 18 or 19 of the Federal Social Security Act.

- *Amends 59-12-102, 59−12−104*

SB 223 Tax Amendments—Wayne L. Niederhauser (*Effective January 1, 2008*) This bill impacts multiple tax types.

- *Amends 59-12-102, 59-12-103, 59-12-104*

Sales Tax Changes effective January 1, 2008:

- Modifies the definition of "prosthetic device," the sale of which is exempt from sales and use tax, to include a dental prosthesis; and defines a dental prosthesis to include a bridge, dentures, crown, implant, and other similar items purchased from a dental lab;
- Reduces the state sales tax rate from 4.75% to 4.65%;
- Creates a new state sales and use tax of .25% to be imposed in those counties that have not enacted a county option sales tax;
- Provides that the sales tax imposed on food and food ingredients is the sum of: (1) 1.75% state sales tax; (2) 1% local option sales tax; and (3) .25% county option sales tax (or the .25% state tax imposed if a county has not enacted a county option sales tax);
- Expands the manufacturing sales tax exemption to include purchases of machinery and equipment used in the production process or in R&D of an establishment described in NAICS 212 (mining, except oil and gas), 213113 (support activities for coal mining), 213114 (support activities for metal mining), and 213115 (support activities for non-metallic minerals, except fuels, mining);

2008

HB 165 Sales and Use Tax Exemptions Relating to Aircraft—Rep. Brad Dee *(Effective July 1, 2008)* This bill modifies the sales tax exemption for parts and equipment installed in an aircraft operated by a common carrier to an exemption for parts and equipment sold by an aircraft manufacturer (NAICS 336411 or 336412) for installation in or repair or renovation of, an aircraft.

- *Amends 59-12-104*

HB 206 Tax Amendments—Rep. Wayne A. Harper (*Effective January 1, 2009*) This bill brings the Commission in compliance with the Streamlined Sales Tax Agreement.

This bill reinstated provisions of the original SST legislation that were repealed in 2006 SB 233, including:

- Direct mail
- Certified service provider relief from liability for relying upon a commission database
- Amnesty
- Monetary allowance for voluntary filers
- Reinstates sourcing provisions with a significant change.
- While previously, the agreement required that all sales delivered to a purchaser be sourced to the destination, a December 2007 amendment to the agreement allows a state to elect to source all in-state sales based on origin, while all out-of-state sales remain based on destination. This election has been incorporated into the legislation.
- Since all out-of-state sales must be taxed at the rate of the property's destination, the legislation repeals provisions, in many areas of the code, that provided that non-nexus out-of-state sales would be taxed at a rate equal to the lowest common combined state and local sales tax rate (currently 5.9%).
- Other changes include:

- Since a hearing aid is a prosthetic device and since prosthetic devices are exempt from sales tax, the hearing aid exemption has been repealed.
- The current dental prosthetic exemption is broadened to be in compliance with the agreement.
- "The amount of a trade-in" has been deleted from the exclusion from purchase price. This was incorrectly placed in an earlier version of the SST bill. The state allows a sales tax exemption for trade-ins.
- The sales tax exemption for manufacturer rebates on a new vehicle has been deleted since this has now been excluded from the purchase price.
- Sections have been added that allow a certified service provider relief from liability for relying on commission certified software.
- Sections have been added that allow a purchaser relief from liability if the purchaser's certified service provider relied on a commission database.
- Adds many new definitions, including:
- Telecommunications. Most of the new definitions relate to telecommunications. These new telecommunications definitions have no impact on the taxation of telecommunications.
- Bundled transaction. This definition will not substantively change commission practice.
    - *Amends 10−1−307, 10−1−402, 10−1−405, 10−1−407, 11−41−102, 53−10−605, 59−1−403, 59−12−102, 59−12−103, 59−12−104, 59−12−104.5, 59−12−105, 59−12−106, 59−12−107, 59−12−107.1, 59−12−108, 59−12−110, 59−12−110.1, 59−12−205, 59−12−208.1, 59−12−210, 59−12−302, 59−12−354, 59−12−401, 59−12−402, 59−12−403, 59−12−501, 59−12−502, 59−12−504, 59−12−603, 59−12−703, 59−12−802, 59−12−804, 59−12−806, 59−12−1001, 59−12−1002, 59−12−1102, 59−12−1201, 59−12−1302, 59−12−1402, 59−12−1503, 59−12−1703, 59−12−1802, 59−12−1803, 63−55−269, 69−2−5, 69−2−5.5, 69−2−5.6, 72−2−125;*
    - *Enacts 59−12−102.3, 59−12−123, 59−12−124, 59−12−125, 59−12−126, 59−12−127, 59−12−128, 59−12−129, 59−12−211, 59−12−212, 59−12−213, 59−12−214, 59−12−216, 59−12−217, 59−12−218, 59−12−304, 59−12−305, 59−12−306, 59−12−357, 59−12−358, 59−12−359, 59−12−406, 59−12−407, 59−12−408, 59−12−506, 59−12−507, 59−12−508, 59−12−605, 59−12−606, 59−12−607, 59−12−707, 59−12−708, 59−12−709, 59−12−808, 59−12−809, 59−12−810, 59−12−1004, 59−12−1005, 59−12−1006, 59−12−1104, 59−12−1105, 59−12−1106, 59−12−1202, 59−12−1203, 59−12−1204, 59−12−1304, 59−12−1305, 59−12−1306, 59−12−1405, 59−12−1406, 59−12−1407, 59−12−1505, 59−12−1506, 59−12−1507, 59−12−1706, 59−12−1707, 59−12−1708, 59−12−1804, 59−12−1805, 59−12−1806;*
    - *Renumbers & amends 59−12−207.4 to 59−12−215;*
    - *Repeals 59−12−102.2, 59−12−207*

HB 248 Amendments to Sales and Use Tax Exemptions for Certain Property Incorporated Into Real Property—Rep. John Dougall (*Effective July 1, 2008*) This bill re-enacts the sales and use tax exemption for tangible personal property incorporated into real property outside the state that was repealed effective July 1, 2004; provides that a person who

would otherwise have been able to claim this exemption for the period it was not in effect (July 1, 2004 through June 30, 2008) may claim the exemption by filing a refund request.

- *Amends 59-12-104*

HB 251 Sales and Use Tax Revisions—Rep. John Dougall *(Retrospective to January 1, 2008)* This bill repeals incorrect dates relating to the taxation of food and food ingredients; clarifies that the sales and use tax exemption relating to sales of aircraft manufactured in the state applies to aircraft if title passes in Utah; clarifies that a county, city, or town without a transit district may impose a sales and use tax of up to .30% to fund a public transportation system unless within the county, city, or town a sales and use tax is also imposed under Title 59, Chapter 12, Part 15, County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems for Public Transit (in which case the tax may be imposed only up to .25%).

- *Amends 59-12-103, 59-12-104, 59-12-107, 59-12-501*

HB 304 Sales and Use Tax Revenues for Qualified Emergency Food Agencies—Rep. Larry Wiley (*Effective July 1, 2008*) This act creates the Qualified Emergency Food Agencies Fund and dedicates certain state sales and use tax revenues to be distributed by the State Community Services Office to qualified emergency food agencies. This bill repeals the sales tax refund for qualified emergency food donations and replaces that refund with an appropriation.

- *Amends 9-4-1404, 9-4-1409, 59-12-103, 59-12-901, 59-12-902*

HB 359 Tax Changes—Rep. John Dougall (*Effective January 1, 2008 and January 1, 2009*) Retrospective to January 1, 2008, this bill:

- provides that, for purposes of corporate taxation, a unitary group includes a captive real estate investment trust;
- repeals provisions imposing an individual income tax on the basis of graduated rates and brackets;
- repeals provisions imposing a tax on estates and trusts on the basis of graduated rates and brackets and provides for a single 5% tax on estates and trusts;
- provides a nonrefundable credit for estates and trusts of 5% that is reduced by $.013 for each dollar by which the estate's or trust's taxable income exceeds $12,000;
- provides nonrefundable income tax credits for: a contribution to a medical savings account, capital gains transactions, certain amounts paid for insurance under a health benefit plan, and the purchase of solar units that generate electrical output furnished to a residence and that are purchased from a city or town in this state.

Effective January 1, 2009, this bill:

- increases the state sales tax rate from 4.65% to 4.70%;
- enacts a sales and use tax exemption for sales of fuel to a railroad for use in a locomotive engine.
- provides that a .025% tax rate on certain sales and use transactions shall be deposited into the Critical Highway Needs Fund and the Transportation Investment Fund of 2005;

- provides that a .025% tax rate on certain sales and use transactions shall be deposited into the Transportation Fund to be expended to address chokepoints in construction management;
- extends the expiration date for certain sales and use tax exemptions;
- provides a sales and use tax exemption for sales of fuel to a common carrier that is a railroad for use in a locomotive engine;
- provides that state sales and use tax revenues deposited into the Transportation Fund are not appropriated into the class B and class C roads account;
- modifies the statutes creating the Transportation Investment Fund of 2005 and the Critical Highway Needs Fund to address the sources of revenue that may be deposited into the funds.
    - *Amends 59-12-103, 59-12-104*

SB 99 Amendments to Sales and Use Tax Exemption for Prosthetic Devices—Sen. Lyle Hillyard *(Effective July 1, 2008)* This bill modifies the criteria for the sales and use tax exemption for prosthetic devices to require that a prescription be required for the prosthetic device, or the device is purchased by a hospital or medical facility.
- *Amends 59-12-104*

SB 124 Sales and Use Tax—Definitions of Permanently Attached to Real Property and Tangible Personal Property—Sen. Howard Stephenson *(Retrospective to January 1, 2008)* This bill amends the definitions of "permanently attached to real property" and "tangible personal property" to provide that neither of those terms includes a hot water heater, water softener system, or water filtration system, regardless of whether the attachment to real property is only through a line that supplies water, electricity, gas, telephone, or cable.
- *Amends 59-12-102*

SB 135 Extending the Sales and Use Tax Exemption for Pollution Control Facilities—Sen. Wayne Niederhauser (*Effective May 5, 2008*) This bill makes the sales and use tax exemption for a pollution control facility permanent.
- *Amends 19-2-124, 19-2-125*

SB 237 Commercial Airline and Airport Taxation Amendments—Sen. Wayne Niederhauser *(Various effective dates)* This bill modifies the allocation of an airline's mobile flight equipment to the state by basing that allocation on ground hours and revenue ton miles, effective January 1, 2009; modifies the calculation of the sales, property, and payroll factors in the apportionment of business income from an airline's mobile flight equipment, retrospective to January 1, 2008; **authorizes a sales tax exemption**, effective July 1, 2008, for sales of construction materials purchased by or on behalf of a new airport located within a county of the second class and owned or operated by a city; and authorizes a sales tax exemption, effective July 1, 2010, for sales of construction materials purchased by or on behalf of an international airport that is located in a county of the first class and has a U.S. customs office on its premises.
- *Amends 59-2-102, 59-2-801, 59-7-302, 59-7-312, 59-7-313, 59-7-314, 59-7-315, 59-7-316, 59-7-317, 59-7-318, 59-7-319, 59-12-104;*

- *Enacts 59-2-804*

SB 245 Funding Related to Airports, Highways and Public Transit—Curtis S. Bramble
(*Effective May 5, 2008*) This bill amends the Motor Vehicles Code, the **Sales and Use Tax Act**, and the Transportation Code relating to the local option highway construction and transportation corridor preservation fee, a local sales and use tax to fund tourism, recreation, cultural, convention, and airport facilities, a local sales and use tax to fund certain airport, highway, or public transit projects or services, a **state sales and use tax**, and financing of certain fixed guideways with certain airport revenue. This bill: addresses an audit relating to the local sales and use tax to fund tourism, recreation, cultural, convention, and airport facilities; reallocates a portion of the revenue received from the local option highway construction and transportation corridor preservation fee imposed in a county of the first class from the County of the First Class State Highway Projects Fund to the legislative body of a city of the first class located within a county of the first class that has an international airport with a United States customs office within its boundaries; addresses amounts a seller may retain as a seller discount; repeals a purpose statement; provides part titles; defines terms; provides that a county legislative body may expend certain local sales and use tax revenues for an airport facility in addition to other purposes allowed by statute; addresses provisions relating to ordinances and bonding for purposes of the local sales and use tax to fund tourism, recreation, cultural, convention, and airport facilities; authorizes a county of the second class to impose a local option sales and use tax to fund certain airport, highway, or public transit projects or services; addresses the procedures and requirements for imposing the local option sales and use tax to fund certain airport, highway, or public transit projects or services, including providing that the **sales and use tax** is an agreement sales and use tax; imposes a **state sales and use tax** under certain circumstances; addresses the procedures and requirements for imposing the **state sales and use tax**, including providing that: the sales and use tax is an agreement **sales and use tax**; and the revenues are distributed to certain public transit districts; modifies the sources of funding for the Local Transportation Corridor Preservation Fund; creates a special revenue fund known as the County of the Second Class State Highway Projects Fund, including: addressing funding of the fund; and addressing the purposes for which fund monies may be expended; provides that an airport operator may not use airport revenue to contribute to constructing, equipping, maintaining, or operating a fixed guideway; and makes technical changes.

This bill coordinates with H.B. 206, Tax Amendments, to make substantive and technical amendments, including enacting Sections 59−12−1904, 59−12−1905, 59−12−1906, 59−12−2005, 59−12−2006, and 59−12−2007.

- *Amends 11−41−102, 17−31−5.5, 41−1a−1222, 59−12−102, 59−12−103, 59−12−104.2, 59−12−108, 59−12−602, 59−12−603, 72−2−117.5, 72−2−121, 72−10−102;*
- *Enacts 59−12−601.1, 59−12−1901, 59−12−1902, 59−12−1903, 59−12−2001, 59−12−200*

2008 Second Special Session

HB 2001 Sales and Use Tax Exemption for Aircraft Parts and Equipment—Brad L. Dee (*Effective Date September 29, 2008; retrospective operation to July 1, 2008*) This bill amended the Sales and Use Tax Act relating to an exemption for aircraft parts and equipment and provided that the exemption may be claimed by filing for a refund under certain circumstances and makes technical changes. This bill provides an immediate effective date.

- *Amends 59-12-104 (Effective 1/1/09), 59-12-104 (Superseded 1/1/09)*

HB 2005 Transportation Finance Amendments—Rebecca Lockhart (*Effective October 6, 2008*) This bill modifies the Sales and Use Tax Act by amending provisions relating to transportation funding. This bill: for the fiscal year 2008-09 only, reduces the amount of sales and use tax revenue that is deposited into the Critical Highway Need Fund from $90,000,000 to $55,000,000; and makes technical changes. This bill provides an immediate effective date.

- *Amends 9-4-1409, 59-12-103 (Effective 1/1/09), 59-12-103 (Superseded 1/1/09)*

2009

HB 54 Amendments to Vehicle Registration Requirements—Francis D. Gibson (*Effective May 12, 2008*) This bill requires an owner to pay applicable state and local sales and use taxes prior to registration of a vehicle; and makes technical changes.

HB 58 Sales and Use Tax—Determining the Location of Certain Transactions—Rep. Wayne Harper (*Effective July 1, 2009*) Allows a seller to source a sale, lease, or rental of a service to the seller's origin if the seller makes any sale, lease, or rental that qualifies for origin based sourcing.

- *Amends 59-12-212*

HB 65 Reporting of Certain Transactions Exempt from Sales and Use Taxes—Rep. Julie Fisher (*Effective July 1, 2009*) Repeals the requirement for an owner or purchaser to report transactions exempt from sales tax under the manufacturing and semiconductor sales tax exemptions.

- *Amends 59-1-401, 59-1-403, 59-12-104, 62A-11-328;*
- *Repeals 59-12-105*

SB 35 Sales and Use Tax Definitions Relating to Property—Sen. Wayne Niederhauser (*Effective July 1, 2009*) Provides that appliances (e.g., dishwasher, dryer, freezer, microwave, refrigerator, stove, washer, or similar item) are always tangible personal property for sales tax purposes, regardless of whether or how the appliance is attached to a real property.

- *Amends 59-12-102*

SB 36 Sales and Use Tax Amendments—Sen. Curtis Bramble (*Effective July 1, 2009*) Provides that amounts paid or charged for prepaid telephone calling cards are not subject to state and local sales and use taxes and repeals a sales and use tax **exemption** for sales of telecommunications service charged to a prepaid telephone calling card—the effect of

these two provisions taken together is that prepaid telephone calling cards will be taxed at the point of sale if the card may be used for in-state calls; includes various technical amendments to bring the state into compliance with the SST agreement; provides that to be eligible for the **manufacturing exemption** from sales and use taxes, machinery, equipment, or repair or replacement parts must be used in an establishment or facility in the state.

- *Amends 59−1−401, 59−1−403, 59−12−102, 59−12−103, 59−12−104, 59−12−104.2, 59−12−104.5, 59−12−105, 59−12−110, 59−12−125, 59−12−204, 59−12−205, 59−12−215, 59−12−216, 59−12−304, 59−12−357, 59−12−406, 59−12−506, 59−12−605, 59−12−707, 59−12−808, 59−12−1004, 59−12−1104, 59−12−1201, 59−12−1202, 59−12−1304, 59−12−1405, 59−12−1505, 59−12−1706, 59−12−1804, 59−12−1904, 59−12−2005, 59−12−2104, 69−2−5*

SB 189 Amendments to Sales and Use Tax—Sen. Wayne Niederhauser (*Effective July 1, 2009*) Exempts from sales tax airline in-flight sales of tangible personal property or a product transferred electronically; reduces the amount of state sales tax to be deposited into the Qualified Emergency Food Agencies Fund and provides that a portion of the local option sales tax and the county option sales tax shall be deposited into that fund; modifies a sales and use tax exemption relating to a commercial airline carrier; and provides that the tax under Title 59, Chapter 12, Part 20, Supplemental State Sales and Use Tax Act, is imposed on the same transactions as the state sales and use tax: except for food and food ingredients under certain circumstances; and including sales of gas, electricity, heat, coal, fuel oil, or other fuels for residential use and makes technical changes.

- *Amends 9-4-1409, 59-12-103, 59-12-104, 59-12-1102, 59-12-2003*

2010

HB 50 Sales and Use Tax Modifications—Rep. Wayne Harper (*Effective May 11, 2010*) Addresses the determination of the location of a transaction involving a prepaid calling service or prepaid wireless calling service so that the service shall be sourced to the seller's location, or, in the case of a prepaid wireless calling service, sourced at the seller's choice to either the seller's location or the address associated with the mobile telephone number.

- *Amends 59-12-102, 59-12-211*

HB 100 Heber Valley Historic Railroad Authority—Rep. Kraig Powell (*Retrospective to July 1, 2009*) Provides that the Heber Valley Historic Railroad Authority and its operators are exempt from sales and use tax for their purchases and sales related to the operation and maintenance of the railroad.

- *Amends 59−12−104, 63E−1−102, 63I−1−209, 63I−4−102, 63J−7−102;*
- *Enacts 9−3−501, 9−3−502, 9−3−503, 9−3−504, 9−3−505, 9−3−506, 9−3−507, 9−3−508, 9−3−509, 9−3−510, 9−3−511*

HB 349 Sales and Use Tax Amendments—Rep. Wayne Harper (*Effective July 1, 2010*) This bill amends the Municipal Energy Sales and Use Tax Act and the Sales and Use Tax Act to address definitions, the administration of the municipal energy sales and use tax, provisions related to the collection, remittance, and payment of a tax on direct mail and certain sales and use taxes, and determining the location of certain transactions. This bill specifies how direct mail transactions and transactions subject to use tax shall be sourced. This bill: modifies a definition and defines terms; provides that the administrative fee the State Tax Commission charges with respect to the municipal energy sales and use tax shall be expended to administer the municipal energy sales and use tax; addresses the collection, remittance, and payment of a tax on direct mail and certain sales and use taxes; addresses the determination of the location of certain transactions; indicates how direct mail transactions and transactions subject to use tax shall be sourced; and makes technical and conforming changes. This bill takes effect on July 1, 2010.

- *Amends 10−1−303, 10−1−307, 59−12−102, 59−12−123, 59−12−211;*
- *Enacts 59−12−211.1*

HB 438 Transportation Modifications—Rep. Rebecca Lockhart (*Effective July 1, 2010*) For the fiscal year 2010-11 only, reduces the amount of sales and use tax revenue that is deposited into the Centennial Highway Fund Restricted Account from 8.3% to 1.93% and makes technical changes.

- *Amends 59-12-103*

SB 61 Sales and Use Tax Exemption for a Web Search Portal—Sen. Howard Stephenson (*Effective July 1, 2010*) For the period beginning on 7/1/10 and ending on 6/30/14, expands the manufacturing sales and use tax exemption to include purchases or leases of machinery, equipment, and normal operating repair or replacement parts (all with an economic life of at least three years and all used in a new or expanding establishment in the state) used in the operation of a web search portal as that term is described in 2002 NAICS Code 518112; for the period beginning 7/1/14, provides that the exemption is no longer limited to new or expanding establishments.

- *Amends 59-12-104*

SB 73 Sales and Use Tax Exemption Relating to Aircraft—Sen. Curtis Bramble (*Effective July 1, 2010*) Enacts a sales and use tax exemption for sale of tangible personal property to or by an aircraft maintenance, repair, and overhaul provider for the maintenance, repair, overhaul, or refurbishment in this state of a fixed-wing turbine powered aircraft that is not registered in this state.

- *Amends 59-12-102, 59-12-104*

2011

HB 35 Sales and Use Tax Act Revisions—Rep. Wayne Harper (*Effective July 1, 2011*) Updates the sales tax statutes to remain in compliance with the Streamlined Sales Tax Agreement, including: (1) providing amnesty to sellers that obtain a state sales tax license within a 12-month period of the state's becoming a full member state; (2) providing guidance on when a seller takes an exemption certificate in good faith and when a seller

is liable for a tax even though the seller has taken an exemption certificate; (3) clarifying that attachments of tangible personal property to tangible personal property are repairs or renovations only if the attachment is a repair or replacement; (4) clarifying that prewritten software is subject to sales tax as tangible personal property and not as property transferred electronically; (5) providing that repairs or renovations of tangible personal property do not include attaching prewritten computer software to other tangible personal property; and (6) providing that a purchase of computer software where there is no transfer of a copy of that software to the purchaser shall be sourced to the location of the user and requiring the Tax Commission to make rules to source that computer software if the software is used at more than one location.

- *Amends 59-12-102, 59-12-102.3, 59-12-103, 59-12-106, 59-12-128, 59-12-211*

HB 82 Sales and Use Taxes on Certain Lodging Related Purchases—Rep. Todd Kiser

(*Effective July 1, 2011*) Provides that the sales and use tax exemption for lodging related purchases made on or after 7/1/11 shall be administered in the form of a refund (except for federal government and foreign diplomat purchases, which remain at point of sale, and purchases by religious and charitable organizations that qualify for an exemption at the point of sale under Section 59-12-104.1); grants rulemaking authority to the State Tax Commission to prescribe the refund procedures; repeals language that allowed counties, cities, and towns to collect transient room taxes.

- *Amends 59-12-104, 59-12-302, 59-12-354;*
- *Enacts 59-12-104.6*

SB 16 State Tax Commission Tax, Fee, or Charge Amendments—Wayne L. Niederhauser

(*Effective July 1, 2011*) This bill addresses the administration and collection of taxes, fees, or charges the State Tax Commission collects and enforces. This bill: defines terms; renames the **Sales and Use Tax** Administrative Fees Account to the State Tax Commission Administrative Charge Account; specifies the taxes, fees, and charges and the amount of the taxes, fees, and charges that the State Tax Commission shall retain and deposit into the State Tax Commission Administrative Charge Account; provides procedures and requirements for administering the State Tax Commission Administrative Charge Account; addresses the taxes, fees, and charges that are subject to certain sales and use tax collection and administration provisions; addresses the frequency with which certain taxes, fees, or charges are required to be paid to the State Tax Commission; and makes technical and conforming changes.

This bill coordinates with H.B. 82, Sales and Use Taxes on Certain Lodging Related Purchases, to provide that certain amendments in H.B. 82 supersede certain amendments in this bill. The original bill was recommended by the Revenue and Taxation Interim Committee

- *Amends 10−1−307, 10−1−405, 19−6−715, 19−6−716, 19−6−808, 53−10−604, 59−12−108, 59−12−128, 59−12−206, 59−12−302, 59−12−354, 59−12−403, 59−12−603, 59−12−704, 59−12−802, 59−12−804, 59−12−1102, 59−12−1201, 59−12−1302, 59−12−1403, 59−12−2004, 59−12−2103, 59−12−2207, 59−26−104, 59−27−105, 69−2−5, 69−2−5.5, 69−2−5.6;*
- *Enacts 59−1−306*

SB 69 Sales and Use Tax Exemptions for Textbooks for Higher Education—Sen. Karen Mayne (*Effective July 1, 2011*) Provides a sales tax exemption for sales of a textbook for a higher education course: sold by a seller that is not a bookstore owned by an institution of higher education, and sold to a person admitted to an institution of higher learning, if 51% or more of the seller's sales for the previous calendar quarter are sales of textbooks for a higher education course; grants rulemaking authority to the Tax Commission to prescribe the records a seller must keep to verify: (1) that a book is a textbook for a higher education course; and (2) that 51% or more of the seller's sales for the previous calendar quarter are sales of textbooks for a higher education course.

- *Amends 59−12−102, 59−12−104*

SB 229 Transportation Funding Revisions—J. Stuart Adams (*Effective July 1, 2011*) This bill modified the Sales and Use Tax Act by amending provisions relating to transportation funding (refer also to HB 112, Transportation Investment Act, 2006 General Session). This bill, for a fiscal year beginning on or after July 1, 2012, increases the amount of certain sales and use tax revenue that is deposited in the Centennial Highway Fund or the Transportation Investment Fund of 2005 in certain circumstances; and makes technical changes. Beginning in fiscal year 2013, 30% of the future growth in sales tax revenue (compared to the fiscal year 2011—the base year) is dedicated to transportation until the 8.3% sales tax earmark (as implemented by HB 112, 2006) reaches 17.0%

- ******The Governor vetoed this bill******
- *The Legislature successfully overrode the veto on May 6, 2011.*

SB 237 Pollution Control Facility Amendments—Sen. Lyle Hillyard (*Effective May 10, 2011*) This bill authorizes a person that operates a pollution control facility pursuant to an agreement to apply for a sales and use tax exemption and makes technical changes.

- *Amends 19−2−124*

SB 259 Sales and Use Tax Exemption for Certain Local Government Taxes and Fees—Sen. Dennis Stowell (*Effective July 1, 2011*) Provides that a municipal tax or fee that a municipality imposes to provide an enhanced level of municipal services may be imposed on a purchaser from a business for which the municipality provides an enhanced level of services; and to the extent the tax is imposed on a purchaser, that tax may not be included in the **sales tax** base.

- *Amends1 0−1−203, 59−12−104*

2012

HB 34 Sales and Use Tax Act Revisions—Rep. Wayne Harper (*Effective July 1, 2012*) Addresses the effective date of a sales and use tax enactment or increase for purposes of a transaction for a billing period if the transaction is reported on a billing statement; addresses the application of a tax rate repeal or decrease for purposes of a transaction for a billing period if the transaction is reported on a billing statement; both changes conform statutes to the SST Agreement.

- *Amends 59−12−103, 59−12−208.1, 59−12−403, 59−12−703, 59−12−806, 59−12−1102, 59−12−1302, 59−12−1402, 59−12−1803, 59−12−2004, 59−12−2103, 59−12−2209*

HB 36 Sales and Use Tax—Computer Software and Other Tangible Personal Property Amendments—Rep. Wayne Harper (*Effective July 1, 2012*) Provides that detaching prewritten computer software from other tangible personal property is not a repair; provides that if an optional computer software maintenance contract consists of taxable and nontaxable products that are not separately itemized on an invoice, the purchase of the maintenance contract is 40% taxable and 60% nontaxable.

- *Amends 59-12-102, 59-12-103, 59-12-104*

HB 96 Prohibition of Sale or Use of Certain Software Programs—Rep. Patrice Arent (*Effective July 1, 2012*) Prohibits a person from knowingly selling, purchasing, installing, transferring, using, or possessing any automated sales suppression device or phantom ware with the intent to defraud; provides that the penalty for a first offense is a third degree felony and any subsequent offense is a second degree felony; provides an additional penalty of a fine not more than twice the amount of taxes that would otherwise have been due but for the use of the automated sales suppression device or phantom ware; in addition, a person convicted of violating this provision is liable for all applicable taxes, penalties, and interest that would otherwise be due and shall disgorge all profits associated with the use of the device.

- *Enacts 76-6-1301, 76-6-1302, 76-6-1303*

HB 157 Currency Amendments—Rep. Brad Galvez *(Multiple effective dates)* Effective 5/8/12 then retrospective to 1/1/12, defines "specie legal tender" to mean gold or silver coin issued by the United States or other gold or silver coin if authorized by a court of competent jurisdiction or congress; provides that specie legal tender is legal tender in the state; provides that a person may not compel another person to tender or accept specie legal tender except as expressly provided by contract; clarifies the calculation of the income tax credit for capital gains on a transaction involving legal tender; effective 7/1/12, amends the sales tax exemption for sales of coins that are not legal tender to apply to an item with a gold, silver, or platinum content of 50% (down from 80%) or more; indicates how a vendor that accepts payment of goods in specie legal tender shall account for those payments on the sales tax return.

- *Amends 13-32a-103.5, 59-1-1501, 59-1-1502, 59-1-1503, 59-10-1028, 59-12-104, 59-12-107;*
- *Enacts 59-1-1501.1, 59-1-1505, 59-1-1506;*
- *Repeals 59-1-1504*

HB 323 Sales and Use Tax Collection Amendments—Rep. David Butterfield (*Effective July 1, 2012*) Provides that if a sale includes delivery or installation of tangible personal property at a location other than the seller's place of business and the delivery or installation charge is separately stated on an invoice, the seller may elect to compute the sales tax due on a cash, rather than accrual, basis; and a purchaser who converts tangible personal property into real property and is not required to pay use tax monthly may elect

to remit the use tax on a cash, rather than accrual basis; if a purchaser elects to remit use tax on a cash basis, the bill provides the method for determining the amount of tax that must be remitted and provides guidance on how a bad debt may be deducted.

- *Amends 59-12-107*

HB 365 Revisions to Tax—Rep. John Dougall *(Multiple effective dates)* Effective May 8, 2012 then retrospective to January 1, 2012, decreases income and corporate tax credits for research from 9.2% to 7.5% of qualified research expenses; effective July 1, 2012, enacts a sales and use tax exemption for construction materials used in the construction of a new or expanding life science research and development facility in the state, and enacts a sales and use tax exemption for machinery and equipment used for research purposes and repair and replacement parts for that machinery and equipment.

- *Amends 59-7-612, 59-10-1012, 59-12-104*

HB 384 Sales and Use Tax Seller Nexus Amendments—Rep. Wayne A. Harper (*Effective July 1, 2012*) Expands the types of sellers who are required to pay or collect and remit sales and use taxes to include a seller that holds a substantial ownership interest in or is owned in whole or in part by a related seller in the state if the seller sells the same or a substantially similar product as the related seller or if the related seller advertises, promotes, or facilitates sales by the seller; amends the definition of "affiliated group" for purposes of aircraft maintenance, repair, and overhaul providers.

- *Amends 59-1-401, 59-12-102, 59-12-103.1, 59-12-107, 59-12-108, 59-12-211, 59-12-211.1*

HJR 14 Joint Resolution Urging Congress to Support Equity and Sales Tax Fairness—Steve Eliason (*Effective March 8, 2012*) This joint resolution of the Legislature urges the U. S. House of Representative to pass legislation for the fair and constitutional collection of state sales tax by both in-state and remote sellers.

SB 27 Amendments to Revenue and Taxation Title—Sen. Howard Stephenson *(Multiple effective dates)* Effective 5/8/12 and then retrospective to 9/27/11, clarifies that the Tax Commission may refund taxes erroneously paid by a person; codifies that a taxing statute is construed in favor of a taxpayer and an exemption or credit is construed against a taxpayer; addresses the taxability of a transaction consisting of taxable and nontaxable property, products, or services by codifying a Tax Commission rule that allows the seller to either separately state the nontaxable items on the invoice or identify the nontaxable items, by reasonable and verifiable standards, from the books and records the seller keeps in the ordinary course of business; effective 7/1/14 for refund requests pending on, or filed on or after 1/1/12, provides that if an item is required by statute to be separately stated on an invoice, that requirement is satisfied if it is separately stated on an invoice provided at a later time as demonstrated by: (1) the seller's books and records kept in the ordinary course of business, (2) a preponderance of the facts and circumstances at the time of the transaction, and (3) the understanding of all of the parties to the transaction.

- *Amends 10-1-405, 59-1-1410, 59-1-1417, 59-12-102, 59-12-103, 59-12-110*

SB 225 Transportation Revisions—Sen. J. Stuart Adams (*Effective July 1, 2012*) Provides that certain registration fees shall be deposited in the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund Restricted Account; provides that certain sales and use tax dedications shall be deposited in the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund Restricted Account and the Critical Highway Access Needs Fund; provides that principal, interest, and issuance costs of bonds shall be paid from the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund Restricted Account and the Critical Highway Access Needs Fund.

- *Amends 41-1a-1201, 59-12-103, 72-2-118, 72-2-124, 72-2-125*

HJR 14 Joint Resolution Urging Congress to Support Equity and Sales Tax Fairness—Steve Eliason (*Effective March 8, 2012*) This joint resolution of the Legislature urges the United States House of Representatives to pass legislation for the fair and constitutional collection of state sales tax by both in-state and remote sellers.

2013

HB 300 Retention of Sales and Use Tax Collections by Certain Remote Sellers—Rep. Steve Eliason (*Effective January 1, 2014*) Authorizes remote sellers who voluntarily collect a sales and use tax to retain 18% of the sales and use taxes the remote sellers would otherwise remit to the Tax Commission; provides that a seller that takes the 18% seller discount may not take the 1.31% seller discount; allows the commission to require a seller that takes this discount to file electronically; prohibits a seller from taking the 18% seller discount if Congress or the U.S. Supreme Court requires the seller to collect and remit sales taxes.

- *Amends 59-12-108*

HJR 4 Joint Resolution on Remote Sales—Rep. Steve Eliason (*Effective May 14, 2013*) Urges the U.S. Congress to pass S. 336 and H.R. 684, known as the Marketplace Fairness Act, which would permit states that enact certain tax simplification and uniformity standards to require retailers whose sales to consumers in the state exceed a minimum threshold to collect applicable sales taxes on sales in the state.

SB 33 Sales and Use Tax Revisions—Sen. Howard Stephenson (*Effective July 1, 2013*) Enacts a sales and use tax exemption for sales of tangible personal property used in the preparation of prepared food if the ownership of the seller and the ownership of the purchaser are identical, and the seller or purchaser paid a sales tax on that tangible personal property prior to making the sale; enacts a sales and use tax exemption for purchases of machinery and equipment if: (1) the purchaser is an establishment described in NAICS Subsector 713, (2) the machinery or equipment has an economic life of 3 or more years and is used by a person who pays admission or user fees to the purchaser of the machinery or equipment, and (3) 51% or more of the purchaser's sales revenue for the previous calendar quarter is admission or user fees subject to sales tax.

- *Amends 59-12-104*

SB 58 Amendments to Sales and Use Tax—Sen. Wayne Harper (*Effective July 1, 2013*) Addresses the disposition of state and local sales tax revenues collected as a result of Congressional or U.S. Supreme Court action requiring current non-nexus sellers to collect sales tax; provides that if one of the above-described actions occurs, the report the commission is required to make to the Revenue and Taxation Interim Committee shall state the amount of revenue collected at the time of the report, and estimate the state and local sales tax rate reduction that would offset the revenue estimated to be collected for the current and next fiscal year; requires the Division of Finance to separately account for the state and local sales tax revenue collected as a result of the Congressional or U.S. Supreme Court action.

- *Amends 59-12-103 (Superseded 7/1/14), 59-12-103 (Effective 7/1/14), 59-12-103.1, 59-12-103.2*

SB 84 Sales and Use Tax Exemption for Short-Term Lodging Consumables—Sen. Stuart Adams (*Effective July 1, 2013*) Defines short-term lodging consumables and provides a sales and use tax exemption for the purchase of short-term lodging consumables by a business that provides accommodations and services.

- *Amends 59-12-102, 59-12-104*

SB 124 Sales and Use Tax Exemptions for Database Access—Sen. Wayne A. Harper (*Effective July 1, 2013*) Enacts a sales and use tax exemption for amounts paid or charged to access a database if the primary purpose for accessing the database is to view or retrieve data from the database; defines digital audio work, digital audio-visual work, and digital book, and clarifies that the sales tax exemption does not include amounts paid or charged for a digital audio work, digital audio-visual work, or digital book.

- *Amends 59-12-102, 59-12-104*

SB 171 Sales and Use Tax Exemption for Electronic Financial Payment Services—Sen. Howard Stephenson (*Effective July 1, 2013*) Enacts a sales and use tax exemption for the purchase or lease of machinery and equipment, or normal operating repair or replacement parts, with a 3-year economic life that are used in the operation of an electronic financial payment service; defines an electronic financial service as an establishment within NAICS Code 522320.

- *Amends 59-12-102, 59-12-104*

SB 250 Sales and Use Tax Exemption for Sales of a Fuel Cell—Sen. Ralph Okerlund (*Effective April 1, 2013*) Defines "fuel cell" and provides a sales and use tax exemption for sales of a fuel cell.

- *Amends 59-12-102, 59-12-104*

2014

HB 31 Pollution Control Amendments—Rep. Ryan D. Wilcox (*Effective May 13, 2014*) This bill expands the sales tax exemption for pollution control facilities to include a consumable chemical, cleaning material, or supply that is reusable; no longer requires DEQ certification for repairs or replacements to qualify for the sales tax exemption.

- *Amends 19-2-102, 59-1-1410, 59-12-104, 19-12-101, 19-12-102, 19-12-201, 19-12-202, 19-12-203, 19-12-301, 19-12-302, 19-12-303, 19-12-304, 19-12-305;*
- *Repeals 19-2-123, 19-2-124, 19-2-125, 19-2-126, 19-2-127*

HB 34 Tourism Marketing Performance Account Amendments—Brad R. Wilson (*Effective May 13, 2014*) This bill: modifies requirements related to a sports organization receiving money from the Tourism Marketing Performance Account; extends from fiscal year 2015 to fiscal year 2019 the number of years that growth in tourism-oriented **sales tax** revenue is calculated as part of a formula to potentially increase annual funding for the Tourism Marketing Performance Account; requires certain one-time reporting by the Governor's Office of Economic Development; provides for the repeal of the one-time reporting requirement; and makes technical changes.

- *Amends 63I-2-263, 63M-1-1406*

HB 59 National Guard Program Amendments—Rep. Val Peterson (*Effective July 1, 2014*) Authorizes the establishment of a state Morale, Welfare, and Recreation Program for the Utah National Guard; defines terms; specifies who is entitled to use the program; requires the adjutant general to set requirements and parameters for the program; allows the use of State Armory Board properties for the program; creates an expendable special revenue fund for money generated by the program; and provides a sales tax exemption for sales related to this program.

- *Amends 59-12-104, 39-9-102, 39-9-103, 39-9-104, 39-9-105, 39-9-106, 39-9-107*

HB 209 Extension of Sales and Use Tax Exemption—Rep. Ryan Wilcox (*Effective May 13, 2014*) Extends through June 30, 2029 the sales and use tax exemption related to a steel mill that would otherwise have expired on June 30, 2014.

- *Amends 59-12-104*

HB 356 New Convention Hotel Development Incentive Provisions —Rep. Brad Wilson (*tax credit provisions effective January 1, 2015*) Enacts the New Convention Hotel Development Incentive Act; establishes a refundable corporate and income tax credit for the owner of a new convention hotel or a local government entity, under certain circumstances, in the amount of state and local sales tax revenue generated from sales related to the construction of a new convention hotel and from sales on hotel property, and other local taxes; establishes requirements and criteria for qualifying for a tax credit; establishes a process for applying for and the issuance of a tax credit certificate, including an agreement between the Governor's Office of Economic Development and the hotel owner or local government in which the hotel is located; authorizes a community development and renewal agency of a host local government to receive incremental property tax revenue generated from hotel property during the eligibility period limits how money derived from a tax credit and incremental property tax revenue may be spent; establishes an independent review committee to review tax credit applications; grants the Governor's Office of Economic Development rulemaking authority to carry out its responsibilities under and to implement provisions of this bill; requires a county in which a new convention hotel is located to make an annual payment into the Stay Another Day

and Bounce Back Account; creates the Stay Another Day and Bounce Back Account as a restricted account in the General Fund.

- *Amends 59-12-103 (Effective 7/1/14) 63I-1-263, 63M-1-1403;*
- *Enacts 17-31-9, 59-7-616, 59-10-1110, 63M-1-3401, 63M-1-3402, 63M-1-3403, 63M-1-3404, 63M-1-3405, 63M-1-3406, 63M-1-3407, 63M-1-3408, 63M-1-3409, 63M-1-3410, 63M-1-3411, 63M-1-3412, 63M-1-3413*

SB 47 Emergency Management Act Amendments—Sen. Wayne A. Harper (*Multiple effective dates*) This bill defines an out-of-state business and provides that an out-of-state business that enters the state during a declared disaster or emergency to conduct work related to the disaster or emergency is exempt from licensing or registration requirements; provides: (1) retrospective to January 1, 2014, an out-of-state business is exempt from corporate tax and from withholding requirements for its employees for income earned during a disaster period and for the purpose of responding to the disaster, (2) retrospective to January 1, 2014, an out-of-state employee is exempt from individual income tax on income earned or passed through from an out-of-state business during a disaster period and for the purpose of responding to the disaster, (3) effective July 1, 2014, a sales tax exemption for property stored, used, or consumed in the state that is temporarily brought into the state during a period of disaster by an out-of-state business for disaster-related work and (4) effective May 13, 2014, property brought into the state temporarily is not subject to property tax; provides that any out-of-state business or out-of-state employee that remains in the state after the disaster period is subject to the state's normal standards for establishing presence or residency, or doing business in the state; and requires any out-of-state business that enters the state for disaster- or emergency-related work to provide the Division of Occupational and Professional Licensing a statement about the purpose of its business in the state, upon request.

- *Amends 59-7-102, 59-7-404.5, 59-10-403, 59-12-104;*
- *Enacts 53-2a-1201, 53-2a-1202, 53-2a-1203, 53-2-1204, 53-2-1205, 59-10-116.1*

SB 65 Sales and Use Tax Exemption Modifications—Sen. Howard Stephenson (*Effective July 1, 2014*) This bill modifies the definition of authorized carrier for purposes of a sales tax exemption (to recognize that the U.S. Surface Transportation Board no longer issues certificates for locomotives and rolling stock) to mean a person who uses locomotives or rolling stock in more than one state; provides that repair labor on exempt 3-year life equipment is not taxable even if the particular parts used in the repair have less than a 3-year life; clarifies the machinery and equipment that qualify for the mining sales tax exemption.

- *Amends 59-12-102, 59-12-103, 59-12-104*

SB 242 Alternative Energy Amendments—Sen. Stuart Adams (*Retrospective operation for a taxable year beginning on or after January 1, 2014*) Requires an alternative energy entity to certify that it plans to produce at least 250 barrels per day if the alternative energy project is a biomass energy fuel production in order to qualify for corporate and income tax credits; amends definitions of alternative energy and biomass energy for purposes of the sales tax exemptions relating to alternative energy; retrospective to 1/1/14 for

corporate and income tax credits; effective 7/1/14 for sales tax exemptions; amends definitions related to alternative energy for purposes of sales and use taxes.

- *Amends 59-12-102, 63M-4-503*

2015

SB 21 Sales and Use Tax—Molten Magnesium—Sen. Deidre Henderson (*Effective March 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.

- *Amends 59-12-104*

SB 182 Amendments to Sales and Use Tax Exemptions—Sen. Curtis S. Bramble (*Effective July 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.

- *Amends 59-12-102, 59-12-104*

SB 201 Sales and Use Tax Exemption Revisions—Sen. Howard A. Stephenson (*Retrospective to July 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.

- *Amends 59-12-104*

SJR 6 Joint Resolution Urging Congress to Support Equity and Sales Tax Fairness – Sen. Wayne A. Harper (*Effective March 2, 2015*) This joint resolution of the Legislature urges the United States Congress to pass legislation for fair and constitutional collection and remittance of state and local sales and use taxes by both in-state and remote sellers.

HB 402 New Convention Facilities Development Incentive Act Amendments—Rep. Brad R. Wilson (*Effective July 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.

- *Amends 59-7-616, 59-10-1110, 63M-1-3402, 63M-1-3403, 63M-1-3403.5, 63M-1-3404, 63M-1-3405, 63M-1-3406, 63M-1-3407, 63M-1-3408, 63M-1-3409, 63M-1-3410, 63M-1-3411, 63M-1-3412, 63M-1-3413*

2016

HB 26 Revenue and Taxation Interim Committee Report—Rep. Daniel McCay (*Effective May 10, 2016*) Repeals certain reports to and by the Revenue and Taxation Interim Committee, including the report made by the Tax Commission's Property Tax Division on counties' mass appraisal database, and the reports by the Tax Commission on the **sales tax** exemptions for machinery and equipment purchased by: (1) a manufacturing facility, mining establishment, or web search portal establishment under Section 59-12-104(14); and (2) an amusement, gambling, or entertainment establishment under Section 59-12-104(76); modifies the report by the Property Tax Division on equal payment agreements so that it is due only if the division enters into an equal payment agreement; requires that all mandated reports be provided electronically to the committee

- *Amends 35A-5-306, 59-1-213, 59-1-304, 59-2-303.1, 59-2-1308.5, 59-5-102, 59-7-607, 59-7-612, 59-7-613, 59-7-614.2, 59-7-614.5, 59-7-614.7, 59-7-614.8, 59-7-701, 59-7-903, 59-9-101, 59-10-1002.1, 59-10-1010, 59-10-1012, 59-10-1013, 59-10-1029, 59-10-1030, 59-10-1107, 59-10-1108, 59-10-1304, 59-12-103.1, 59-12-104, 59-12-104.2, 59-12-104.5, 59-23-4, 63M-4-505, 63N-2-810;*
- *Repeals 59-26-110.*

HB 242 Alternative Energy Development Tax Amendments—Rep. Stephen Handy (*Effective July 1, 2016*) Expands the exemption from sales tax paid on sales or uses of electricity produced from a new alternative energy source built after January 1, 2016 for users other than residential users; while the current exemption is only for the portion of the tariff that exceeds the tariff that would have been paid had the electricity not been produced from a new alternative energy source, the bill expands the exemption to the entire tariff for electricity produced from a new alternative energy source for users that are not residential users.

- *Amends 59-12-104*

SB 80 Infrastructure Funding Amendments –Sen. J. Stuart Adams (*Effective July 1, 2016*) Beginning with fiscal year 2017-18, phases out the 1/16% sales and use tax earmark that was deposited into the Transportation Fund and deposits that phased-out amount into the Water Infrastructure Restricted Account until July 1, 2021 when 100% of that earmark will be deposited into the Water Infrastructure Restricted Account; modifies the $90,000,000 earmark for the Transportation Investment Fund of 2005 so that $64,000,000 is deposited into that fund in fiscal year 2016-17, $63,000,000 in 2017-17, and beginning July 1, 2018, the amount deposited into that fund shall be 3.68% of the state sales taxes collected; modifies the 0.025% earmark for the Transportation Investment Fund of 2005 to phase out after fiscal year 2021-22 when 16.67% of the revenues generated by a .05% tax rate is earmarked to that account; repeals an earmark of collections from a .025% tax rate to the Transportation Fund; requires the Division of Finance to annually transfer a certain amount of revenue from the Transportation Fund to the Transportation Investment Fund of 2005.

- *Amends 59-12-103, 59-12-1201, 63N-2-512, 72-2-106, 72-2-107, 72-2-124,*
- *Utah Code Sections Affected by Coordination Clause: 59-12-103*

SB 246 Funding for Infrastructure Revisions—Sen. J. Stuart Adams (*Effective July 1, 2016*) Provides that for the 2016-17 fiscal year only, $26,000,000 of the state sales tax revenues shall be deposited into the Throughput Infrastructure Fund; and in fiscal year 2017-18 only, $27,000,000 of the state sales tax revenues shall be deposited into the Throughput Infrastructure Fund.

- *Amends 35A-8-302, 59-12-103, 59-12-1201, 59-21-2*
- *Enacts 35A-8-308, 35A-8-309,72-2-128*

2016 Third Special Session

SB 3002 Economic Development Revisions—Sen. Curtis S. Bramble (*Effective October 1, 2016*) This bill defines and provides a certain sales and use tax exemption for a qualifying enterprise data center.

- *Amends 59-12-102, 59-12-104*

2017

SB 16 Sales and Use Tax Exemption Changes—Sen. Curtis S. Bramble *(Effective July 1, 2017)* Creates a sales and use tax exemption for cleaning and washing of a vehicle unless the cleaning and washing includes the interior of the vehicle.

- *Amends 59-12-104*

SB 113 Natural Resources Modifications—Sen. Margaret Dayton *(Effective July 1, 2017)* Decreases the percentage of certain sales tax revenue deposited into the Water Resources Conservation and Development Fund from 94% to 85%; and increases the percentage of sales tax revenue transferred as a dedicated credit to the Division of Water Rights from 6% to 15%.

- *Amends 35A-8-308, 35A-8-309, 59-12-103*

SB 119 Sales and Use Tax Changes—Sen. Wayne A. Harper *(Retrospective to January 1, 2017)* Clarifies that the sales tax is imposed on the purchase price or sales price for amounts paid or charged; and adds the Section 59-12-2219 local option transportation sales and use tax to the definition of "agreement sales and use tax."

- *Amends 59-12-102, 59-12-103, 59-12-401, 59-12-402, 59-12-402.1, 59-12-703, 59-12-802, 59-12-804, 59-12-1302, 59-12-1402, 59-12-2003, 59-12-2103, 59-12-2204*

SB 132 Tax Provision Amendments—Sen. Curtis S. Bramble *(Effective July 1, 2017)* for a taxable year beginning on or after January 1, 2018, provides that a taxpayer under NAICS336111, Automobile Manufacturing is a sales factor weighted taxpayer for purposes of corporate income and franchise taxes; effective July 1, 2017, authorizes a sales and use tax exemption for the purchase or lease of machinery, equipment, or normal operating repair or replacement parts by a manufacturing facility operating under NAICS 336111 and located in the state and a sales and use tax exemption for the purchase or lease of equipment or normal operating repair or replacement parts with an economic

useful life of less than 3 years by a manufacturing facility operating under NAICS 325120, Industrial Gas Manufacturing, and located in the state but only if the equipment or parts are used to manufacture hydrogen; requires a purchaser that receives either of these sales tax exemptions to report to the Governor's Office of Economic Development (GOED) annually on or before October 1 the purchase or lease price of all of the items for which the purchaser received the sales tax exemption and the amount of sales tax the purchaser would have owed for those items but for the sales tax exemption; and requires GOED to report this information to the Revenue and Taxation Interim Committee on or before November 30.

- *Amends 59-7-302, 59-12-104, 59-12-104.5*
- *Enacts 59-12-104.7, 63N-1-302*

SB 197 Refinery Sales and Use Tax Exemption Amendments—Sen. J. Stuart Adams *(Effective January 1, 2018)* Authorizes a sales and use tax exemption for the amounts paid or charged for the purchase or lease of machinery, equipment, normal operating repair or replacement parts, catalysts, chemicals, reagents, solutions or supplies used or consumed by a refiner in the state; provides that to continue to be eligible for the sales and use tax exemption after July 1, 2021, the Office of Energy Development must annually certify that the fuel produced by the refiner has an average sulfur content of 10 PPM or less in the previous calendar year on a form provided by the Tax Commission.

- *Amends 59-12-104;*
- *Enacts 63M-4-701, 63M-4-702*

SB 276 Transportation Funding Modifications—Sen. Kevin T. Van Tassell *(Effective July 1, 2017)* For a fiscal year beginning on or after July 1, 2019, requires the State Tax Commission to annually reduce the amount of sales and use tax revenue deposited into the Transportation Investment Fund of 2005 by 35% of the amount of revenue generated by the portion of the motor and special fuel tax that exceeds 29.4 cents per gallon; increases the motor and special fuel tax rate from 12% to 16.5% of the statewide average rack price of a gallon of motor fuel, and decreases the floor from $2.45 to $1.78 per gallon and the ceiling from $3.33 to $2.43 per gallon.

- *Amends 59-12-103, 59-13-201, 59-13-301, 72-2-106*

2018

HB 197 Cannabis Cultivation Amendments—Rep. Brad Daw (*Effective May 8, 2018*) Requires the Department of Agriculture and Food, by January 1, 2019, to ensure certain requirements are met for the cultivation and processing of cannabis in the state for academic or medical research purposes; authorizes the Department of Agriculture and Food to establish a state dispensary for cannabis that has been processed into a medical dosage form; states that an individual who possesses, processes, or grows cannabis for academic or medical research purposes does not violate the Controlled Substances Act; directs the Department of Financial Institutions to issue cannabis payment processor licenses and enforce cannabis payment processor operating requirements; and subjects cannabis that has been processed into a medicinal form and sold at the state dispensary to **sales tax**.

- *Amends 7-1-401, 58-37-3.6*
- *Enacts 4-41-201, 4-41-202, 4-41-203, 4-41-204, 4-41-301, 4-41-302, 4-41-303, 4-41-304, 7-26-101, 7-26-102, 7-26-201, 7-26-202 7-26-203, 7-26-204, 7-26-301, 7-26-401*

SB 37 Sales and Use Tax Exemption Amendments—Sen. Howard Stephenson (*Retrospective to January 1, 2018*) Removes the requirement that a product purchased for resale be resold within the state to qualify for a sales and use tax exemption.

- *Amends 59-12-104*

SB 130 Cannabidiol Product Act—E. Vickers (*Effective the earlier of July 1, 2019 or receipt of a federal waiver*) Authorizes the cultivation, production, and possession of hemp and the sale and use of cannabidiol products under certain circumstances; defines cannabidiol product; directs the Department of Agriculture and Food to issue licenses and enforce operating requirements; provides that a cannabidiol product may only be sold at a cannabidiol qualified pharmacy; creates an exemption from sales and use tax for sales of cannabidiol products; and imposes a 5.77% tax on the sale of cannabidiol products to be deposited into the newly created Cannabinoid Product Restricted Account.

- *Amends 4-41-101, 4-41-102, 41-6a-517, 58-37-3.6, 58-37f-203, 78A-6-508*
- *Enacts 4-41-201, 4-41-202, 4-41-203, 4-41-204, 4-43-101, 4-43-102, 4-43-201, 4-43-202, 4-43-203, 4-43-301, 4-43-401, 4-43-402, 4-43-501, 4-43-502, 4-43-503, 4-43-601, 4-43-602, 4-43-701, 4-43-702, 4-43-703, 4-43-801, 26-62-101, 26-62-102, 26-62-103, 26-62-201, 26-62-202, 58-67-808, 58-68-808, 58-88-101, 58-88-102, 58-88-103, 58-88-104, 59-12-104.8, 59-29-101, 59-29-102, 59-29-103, 59-29-104, 59-29-105, 59-29-106, 59-29-107, 59-29-108*
- *Utah Code Sections Affected by Coordination Clause: 58-37f-203,*

SB 233 Sales and Use Tax Amendments—Sen. Howard Stephenson (*Effective July 1, 2018*) Expands the definition of "manufacturing facility" for purposes of sales tax to include an establishment described in a NAICS code within Sector 31-33, Manufacturing (previously the definition only included SIC codes 2000 to 3999); Contingent upon action by Congress or the U.S. Supreme Court permitting the state to require remote sellers to collect sales and use tax, and the accumulation of a balance of $55,000,000 in the Remote Sales Restricted Account: repeals the 3-year economic life provision of the sales and use tax exemption for the purchase or lease of machinery, equipment, or normal operating repair or replacement parts by a manufacturing facility, mining establishment, or a web search portal for use in business activities; creates a sales and use tax exemption for the purchase or lease of materials, except office equipment and office supplies, by a manufacturing facility, mining establishment, or a web search portal that are used or consumed in business activities; creates a sales and use tax exemption for the purchase or lease of machinery, equipment, normal operating repair or replacement parts, or materials, except office equipment or office supplies, by a medical laboratory.

- *Amends 10-1-405, 19-6-714, 19-6-808m 59-12-102, 59-12-103.1, 59-12-103.2, 59-12-104.5, 59-12-106, 59-12-107, 59-12-204, 59-12-401, 59-12-402, 59-12-402.1, 59-12-703, 59-12-802, 59-12-804, 59-12-1102, 59-12-1302, 59-12-1402, 59-12-1802, 59-12-2003, 59-12-2103, 59-12-2204, 63I-2-259*

- *Enacts 59-12-104.7, 63N-1-302*

SB 240 Military Installation Development Authority Amendments—Sen. Jerry Stevenson (*Effective May 8, 2018*) Creates the Military Installation Development Authority (MIDA) accommodations tax; establishes the maximum rate of the MIDA accommodations tax at 15% of the amounts paid or charged by the provider for accommodations and services; exempts amounts subject to the MIDA accommodations tax from the transient room and sales and use tax; requires private property owners within a project area to pay an annual payment to the MIDA equal to 1.2% of the taxable value of the parcel above the base taxable value of the parcel until the parcel obtains a certificate of occupancy and becomes subject to the property tax.

- *Amends 59-1-104, 63H-1-102, 63H-1-302, 63H-1-501, 63H-1-502*
- *Enacts 59-28-108, 63H-1-205*

2018 Second Special Session

SB 2001 Online Sales Tax Amendments– Sen. Curtis Bramble (*Effective January 1, 2019*) This bill expands the manufacturing, mining and web search portal sales tax exemption to include machinery and equipment with an economic life of less than three years. It also creates a sales tax exemption for the purchase or lease of machinery equipment normal operating repair or replacement parts or materials except office equipment or office supplies by a medical laboratory. Requires sellers to remit sales tax if they have gross revenue in the state of more than $100,000 or they have 200 or more separate transactions in the state. Repeals the remote seller discount and makes other changes to sales and use tax.

- *Amends 59-1-401, 59-12-104,) 59-12-104.5 (Contingently Superseded), 59-12-107 (Contingently Superseded), 59-12-108, 59-12-211, 59-12-211.1, 63I-2-210, 63I-2-259, 63M-4-702, 63N-1-302*
- *Repeals 59-12-103.1, 59-12-103.2 (Contingently Superseded), 59-12-104.7 (Contingently Repealed), 63N-1-302 (Contingently Repealed)*

2018 Third Special Session

HB 3001 Utah Medical Cannabis Act – Rep. Greg Hughes (*Effective December 8, 2108*) This bill provides for the cultivation, processing, medical recommendation, and patient use of medical cannabis. This bill also **exempts medical cannabis and medical cannabis products from sales tax**.

- Amends numerous provisions in the Code including provisions in Titles 4, 7, 10, 17, 26, 30, 34A, 41, 49, 53, 58, 62A, 63I, 67, 78A (see full bill for specific Code citations)
- Enacts Subsection **59-12-104.10** in the Utah Code and numerous other provisions in the Code including Titles 4, 26, 58, and 62A
- *Renumbers and amends numerous provisions in Titles 4 and 26 of the Utah Code as enacted by Statewide Initiative – Proposition 2, Nov. 6, 2018*

- *Repeals numerous provisions in Titles 4, 26 and 58. In Title 59, repeals the following sections: 59-12-104.7 (repealed January 1, 2019); 59-29-101, 59-29-102, 59-29-103, 59-29-104, 59-29-105, 59-29-106, 59-29-107, 59-29-107 (repealed July 1, 2019)*
- *Revisor Instructions – impacts numerous sections in Titles 41 and 26 of the Utah Code (refer to full bill for specific sections)*

- *Amends 10−1−307, 10−1−402, 10−1−405, 10−1−407, 11−41−102, 53−10−605, 59−1−403, 59−12−102, 59−12−103, 59−12−104, 59−12−104.5, 59−12−105, 59−12−106, 59−12−107, 59−12−107.1, 59−12−108, 59−12−110, 59−12−110.1, 59−12−205, 59−12−208.1, 59−12−210, 59−12−302, 59−12−354, 59−12−401, 59−12−402, 59−12−403, 59−12−501, 59−12−502, 59−12−504, 59−12−603, 59−12−703, 59−12−802, 59−12−804, 59−12−806, 59−12−1001, 59−12−1002, 59−12−1102, 59−12−1201, 59−12−1302, 59−12−1402, 59−12−1503, 59−12−1703, 59−12−1802, 59−12−1803, 63−55−269, 69−2−5, 69−2−5.5, 69−2−5.6, 72−2−125;*
- *Enacts 59−12−102.3, 59−12−123, 59−12−124, 59−12−125, 59−12−126, 59−12−127, 59−12−128, 59−12−129, 59−12−211, 59−12−212, 59−12−213, 59−12−214, 59−12−216, 59−12−217, 59−12−218, 59−12−304, 59−12−305, 59−12−306, 59−12−357, 59−12−358, 59−12−359, 59−12−406, 59−12−407, 59−12−408, 59−12−506, 59−12−507, 59−12−508, 59−12−605, 59−12−606, 59−12−607, 59−12−707, 59−12−708, 59−12−709, 59−12−808, 59−12−809, 59−12−810, 59−12−1004, 59−12−1005, 59−12−1006, 59−12−1104, 59−12−1105, 59−12−1106, 59−12−1202, 59−12−1203, 59−12−1204, 59−12−1304, 59−12−1305, 59−12−1306, 59−12−1405, 59−12−1406, 59−12−1407, 59−12−1505, 59−12−1506, 59−12−1507, 59−12−1706, 59−12−1707, 59−12−1708, 59−12−1804, 59−12−1805, 59−12−1806;*
- *Renumbers & amends 59−12−207.4 to 59−12−215;*
- *Repeals 59−12−102.2, 59−12−207*

2018 General Election

Proposition 3 Medicaid Expansion Initiative *(Effective April 1, 2020)* This initiative passed on November 6, 2018 in the general election provides Medicaid for persons under the age of 65 and with incomes equal to or below 138 percent of the federal poverty line. This initiative also increase the sales tax from 4.70 to 4.85 percent to finance the state's portion of the costs to expand Medicaid.

- *Amends 26-18.3.9, 26-18-3.1, 59-12-103*

2019

SB 79 Sales and Use Tax Changes—Sen. Wayne A. Harper *(Effective May 14, 2019)* Modifies the definitions of "certified service provider" and "model 1 seller" to match recent amendments to the Streamlined Sales and Use Tax Agreement; both definition changes reference a contract between a certified service provider and the governing board of the Streamlined Sales and Use Tax Agreement.

- *Amends 59-12-102*

SB 96 Medicaid Expansion Adjustments—Sen. Allen M. Christensen *(Effective February 11, 2019)* Changes the disposition of the 0.15% sales and use tax authorized for Medicaid expansion from a dedicated credit to the Division of Health Care Financing to a transfer into the Medicaid Expansion Fund.

- *Amends 26-18-3.1, 26-18-3.9, 26-18-415, 26-36b-103, 26-36b-208, 26-36c-102, 26-36c-201, 26-36c-203, 26-36c-204, 26-36c-206, 26-36c-208, 26-36c-209, 59-12-103*

SB 168 Sales and Use Tax Revisions—Sen. Curtis S. Bramble *(Effective October 1, 2019)* Defines marketplace, marketplace facilitator, and marketplace seller; provides the circumstances under which a marketplace facilitator or a marketplace seller is subject to the payment or collection and remittance requirements of the Sales and Use Tax Act; amends the definition of seller to include a marketplace facilitator; requires the marketplace facilitator to determine nexus separately for direct sales and facilitated sales; if a marketplace facilitator has physical presence in the state, the marketplace facilitator has nexus on all direct sales; if a marketplace facilitator does not have physical presence, the marketplace facilitator has nexus on all direct sales if the marketplace facilitator conducts 200 or more direct transactions or more than $100,000 in direct sales; a marketplace facilitator, regardless of physical presence, has nexus on all facilitated sales if the marketplace facilitator conducts 200 or more facilitated transactions or more than $100,000 in facilitated sales; a marketplace facilitator must segregate, in its books and records, direct and facilitated sales separately and is subject to audit on both direct sales and the sales it facilitates; a marketplace seller shall only report direct sales if the marketplace seller has nexus; a marketplace seller shall not report and is not subject to audit on facilitated sales; a marketplace facilitator must begin collecting on the first day of a calendar quarter that is at least 60 days after meeting the nexus threshold; purchasers must seek refunds of over-collected tax through the marketplace facilitator; and provides relief for marketplace facilitator errors on a phased-in basis (7% error rate through 2020, 5% error rate through 2021, and 3% error rate through 2022).

- *Amends 59-12-102, 59-12-104, 59-12-107*
- *Enacts 59-12-107.6*

2019 First Special Session

SB 1002 Medical Cannabis Amendments – Sen. Evan J. Vickers (*Effective September 23, 2019*) This bill amends numerous provisions in the Code related to medical cannabis, including removing references to "state central fill medical cannabis pharmacy" in 59-12-104.10, Exemption from sales tax for cannabis. Refer to full bill for comprehensive summary of this bill.

- *Amends 59-12-104.10 and numerous other sections of the Code. Refer to full bill for changes to the Code related to other provisions contained in this bill.*

2019 Second Special Session

SB 2001 Tax Restructuring Revisions – Sen. Lyle W. Hillyard (**Effective Date -** (1) The following sections take effect on April 1, 2020: Sections 15A-1-204, 26-36b-208, 59-1-1503, 59-12-102, 59-12-103, 59-12-104, 59-12-104.5, 59-12-1201, 59-13-323, 63I-2-259, 63M-4-702, and 72-2-124. (2) Subsection 65(b) of this bill takes effect on July 1, 2020. (3) The following sections take effect on January 1, 2021: (a) Section 41-6a-1642; and (b) Section 72-1-213.2. **Contingent retrospective operation:** If this bill is approved by less than two-thirds of all the members elected to each house, the following sections have retrospective operation for a taxable year beginning on or after January 1, 2020: Sections 35A-9-214, 59-7-104, 59-7-201, 59-7-610, 59-7-614.1, 59-7-618; 59-7-620, 59-10-104, 59-10-529.1, 59-10-1005, 59-10-1007, 59-10-1017, 59-10-1017.1, 59-10-1018, 59-10-1019, 59-10-1022, 59-10-1023, 59-10-1028, 59-10-1033, 59-10-1035, 59-10-1036, 59-10-1041, 59-10-1102.1, 59-10-1105, 59-10-1113, 59-10-1114, 59-10-1403.3; and Section 59-13-202.) This bill amends and enacts numerous provisions related to state and local taxes and revenue. This bill, with respect to sales taxes, increases the state sales and use tax rate on food and food ingredients (also enacts a grocery tax credit – see SB 2001 summary under Individual Income Tax section); imposes state and local sales and use tax on amounts paid or charged for certain services; modifies the sales and use tax dedications for the Transportation Investment Fund of 2005; directs a portion of growth in the amount of revenue collected from the sales and use tax on the sale of food and food ingredients be deposited into the Transit Transportation Investment Fund; repeals certain sales and use tax exemptions; provides a sales and use tax exemption for certain transactions paid for through a machine that only accepts cash; enacts a sales and use tax exemption for tangible personal property consumed in the performance of certain taxable services; establishes a repeal date for the sales and use tax exemption for construction materials used in the construction of a new or expanding life science research and development facility; creates a sales and use tax exemption for menstrual products; enacts a sales tax on motor fuel and special fuel other than diesel and an additional excise tax on diesel fuel.

Subsequently repealed in the 2020 General Session of the Legislature (see HB 185).

2020

HB 49 Sales Tax on Motor Vehicles – Rep. Norman K. Thurston (*Effective May 12, 2020*) Provides that when a dealer does not have a business location in Utah and sells an aircraft, manufactured home, mobile home, modular home, motor vehicle, or watercraft, the location of the transaction is where the purchaser takes receipt of the property.

- *Amends 59-12-213*

HB 56 Fuel Sales Tax Amendments – Rep. Rex P. Shipp (*Effective May 12, 2020*) Clarifies for purposes of sales and use tax, that when fuel is furnished through a single meter for a combination of commercial, industrial, or residential uses, the applicable rate shall be based on the predominant use of the fuel through the meter.

- *Amends 59-12-103, 59-12-104*

HB 185 Tax Restructuring Revisions – REPEAL – Rep. Francis D. Gibson (*Effective January 29, 2020*) Repeals S.B. 2001, Tax Restructuring Revisions, which was passed by the Utah Legislature during the 2019 Second Special Session.

- *Enacts uncodified material*

HB 212 Vehicle Sales Tax Exemption Modifications – Rep. Bradley G. Last (*Effective May 12, 2020*) Amends provisions of the sales tax exemption related to vehicles bought outside of the state and used inside the state to conduct business to include only those vehicles registered outside of the state and not required to be registered in this state based on residency under Sections 41-1a-202 or 73-18-9.

- *Amends 59-12-104*

SB 114 Sales and Use Tax Exemption Amendments – Sen. Kirk A. Cullimore (*Effective July 1, 2020*) Modifies the definition of a "qualifying data center;" expands the sales and use tax exemption for a qualifying data center to include any occupant of a qualifying data center; defines "lesson" and modifies the definition of "admission or user fees" to exclude a lesson even if that lesson includes access to equipment or a facility; and modifies the definition of "marketplace facilitator" to exclude a person to the extent the person is facilitating a sale for a seller that is a restaurant.

- *Amends 59-12-102, 59-12-104*

SB 152 Search and Rescue Funding Amendments – Sen. Kathleen Riebe (*Effective May 12, 2020*) Beginning in fiscal year 2021, provides for an annual $200,000 deposit of sales and use tax revenues into the General Fund as a dedicated credit solely for use by the Search and Rescue Financial Assistance Program.

- *Amends 53-2a-1102, 59-12-103*

SB 194 Special Events Sales Tax Obligations – Sen. Jacob L. Anderegg (*Effective July 1, 2020*) Defines "special event" as an event that lasts six months or less where taxable sales occur; provides that a sales tax license is not required for any person conducting business at a special event if that person is exempt from collecting sales tax; requires a specified statement to be included on the application for a temporary sales tax license and special event sales tax return that explains that a person who not regularly engaged in selling the items being offered at the special event or that sells only exempt items is not required to complete the form or to collect sales and use tax.

- *Amends 59-12-106*

SB 239 Refinery Sales Tax Exemption – Sen. Ralph Okerlund (*Effective May 12, 2020*) Beginning July 1, 2021, requires a refiner to annually obtain a tax exemption certificate from the Office of Energy Development on a form prescribed by the commission to qualify

for the sales and use tax exemption for amounts paid or charged for a purchase or lease of refinery equipment, parts, and supplies.

- *Amends 59-12-104, 63M-4-701, 63M-4-702*

2020 Fourth Special Session

HB 4002 Rail Fuel Sales Tax Amendments – Rep. Joel Ferry (*Effective January 1, 2021*) This bill repeals the state sales and use tax exemption for sales of fuel to a rail carrier for use in a locomotive engine and deposits the resulting revenue into the General Fund; creates the Rail Transportation Restricted Account; and provides the purposes for which the Department of Transportation may use money in the account.

- *Enacts 59-12-103.3, 72-2-131*

2021

HB 433 Amendments Related to Infrastructure Funding - Rep. Mike Schultz (*Effective May 5, 2021*) Creates within the Transportation Investment Fund of 2005 (TIF) the Cottonwood Canyons Transportation Investment Fund (CTIF); beginning for the 2021 fiscal year, requires the Tax Commission to annually reduce the deposit of revenue into the TIF under Subsections 59-12-103(7)(c)(iii) and (8)(c)(i) by the amount of the deposits in the CTIF for the previous fiscal year under Subsections 59-12-103(7)(b)(iv) and (8)(c)(iv) plus 25% of additional growth revenue not to exceed $20,000,000 for any single fiscal year; defines "additional growth revenue" and "relevant revenue" for purposes of calculating the allocation of revenue between the TIF and the CTIF.

- *Amends 59-12-103, 72-2-124, 72-2-131;*
- *Enacts 63B-31-101*

SB 217 Housing and Transit Reinvestment Zone Act - Sen. Wayne A. Harper (*Effective January 1, 2022*) Specifies the process by which a municipality or public transit county may create a housing and transit reinvestment zone to capture sales and property tax increment revenue within an area around a commuter rail station or public transit hub; requires that a municipality or public transit county that creates a housing and transit reinvestment zone, must provide the Tax Commission notice, including the boundaries of the zone; requires the Tax Commission, beginning one year after the first day of a calendar quarter after 90 days notice, to at least annually transfer 15% of the state sales and use tax increment from within the zone into the Transit Transportation Investment Fund; authorizes a housing and transit reinvestment zone to capture property tax increment of not more than 80% of each taxing entity's tax increment above a base year for a term of no more than 25 years within a 45 year period; and requires affected taxing entities to participate if the housing and transit reinvestment zone proposal meets the requirements of the act.

- *Amends 59-12-103, 72-1-102, 72-1-304, 72-2-124, 72-2-201;*
- *Enacts 63N-3-601, 63N-3-602, 63N-3-603, 63N-3-604, 63N-3-605, 63N-3-606, 63N-3-607, 63N-3-608, 63N-3-609, 63N-3-610*

2022

HB 268 Sales and Income Tax Amendments – Rep. Brady Brammer *(Effective May 4, 2022 except for change to Sections 59-7-302 and 59-7-303 which have retrospective operation to a taxable year beginning on or after January 1, 2022*) Beginning July 1, 2022, enacts a sales and use tax exemption for sales of a note, leaf, foil, or film, if the item: is used as currency; does not constitute legal tender of any state, the United States, or a foreign nation; and has a gold, silver, or platinum metallic content of 50% or more exclusive of any transparent polymer holder, coating, or encasement. Beginning July 1, 2022, enacts a sales and use tax exemption for amounts paid or charged for admission to an indoor skydiving, rock climbing, or surfing facility, if a trained instructor: is present with the participant, in person or by video, for the duration of the activity; and actively instructs the participant. Retrospective to a taxable year beginning on or after January 1, 2022, modifies the definition of "business income" to mean income that is apportionable under the U.S. Constitution and is not allocated under Utah law, or income that would be allocated to Utah under the U.S. 4 Constitution, but is apportioned rather than allocated under Utah law. Creates an exception to the current method of determining business and nonbusiness income by authorizing a taxpayer to elect to treat all income derived from the sale of intangible property as apportionable business income. This election is irrevocable for the taxable year and must be made on or before the deadline for filing a return under an extension.

- *Amends 59-7-302, 59-7-303, 59-12-104*

HB 409 Recreation Infrastructure Amendments – Rep. Casey Snider (*Effective March 21, 2022*) This bill creates the Outdoor Adventure Infrastructure Restricted Account and diverts certain sales and use tax revenue into the account. This bill also defines terms and makes technical changes.

- *Amends 59-12-103*
- *Enacts 51-9-901, 51-9-9-2*

SB 90 Tax Administration Amendments – Sen. Wayne A. Harper (*Effective May 4, 2022*) This bill clarifies that the parties to an administrative garnishment order issued by the State Tax Commission must file certain requests and motions in the district court; and **changes the term "remote seller" to "voluntary seller."**

- *Amends 59-1-1420, 59-12-107*

SB 93 Business Tax Amendments – Sen. Lincoln Fillmore (*Effective July 1, 2022 except Section 59-2-1115 which takes effect on January 1, 2023*) Beginning July 1, 2022, exempts from sales and use tax consumable tangible personal property (TPP) if consumed in the performance of specified taxable services. A specified taxable service is limited to a telecommunications service, an admission or user fee, a repair or renovation of tangible personal property, an assisted cleaning or washing service of tangible personal property, a short term rental accommodation, and a laundry or dry cleaning service. To qualify for the exemption: the consumption of the TPP by the service provider, must be essential to providing the specified taxable service; the service provider must actually consume the TPP in the performance of a specified taxable service; and the TPP must be consumed in

providing the service to one or more customers to the point where the TPP disappears or cannot be used for any other purpose. Beginning January 1, 2023, defines "supply" for purposes of business tangible personal property taxation and exempts supplies from property tax.

- *Amends 59-2-1115, 59-12-104*

SB 106 Electrical Facility Sales Tax Exemption – Sen. Don Ipson (*Effective July 1, 2022*) Enacts a sales and use tax exemption for amounts paid or charged in connection with the construction, operation, maintenance, repair, or replacement of facilities owned by a distribution electrical cooperative or a wholesale electrical cooperative.

- *Amends 59-12-104*

SB 140 Housing and Transit Reinvestment Zone Amendments – Sen. Wayne A. Harper (*Effective May 4, 2022*) This bill defines terms; allows housing and transit reinvestment zones around light rail and bus rapid transit facilities; amends provisions related to the size limitations and number of allowed housing and transit reinvestment zones; requires equal participation by all local taxing entities; defines the term of each type of housing and transit reinvestment zone; amends the membership of the housing and transit reinvestment zone committee; requires relevant zoning changes be made before the housing and transit reinvestment zone may be approved by the committee; amends provisions related to the efficiency and feasibility analysis of a housing and transit reinvestment zone; and makes technical changes.

- *Amends 59-2-924, 59-12-103, 63N-3-602, 63N-3-603, 63N-3-604, 63N-3-605, 63N-3-610*

SB 221 Water Related Sales and Use Tax Amendments – Sen. David Hinkins *(Effective July 1, 2022*) This bill: changes certain references from dedicated credits to designated sales and use tax revenue; creates the Water Rights Restricted Account; provides that certain revenue be deposited into the restricted account; and makes technical changes.

- *Amends 59-12-103*
- *Enacts 73-2-1.6*

2023

HB 54 Tax Revisions - Rep. Steve Eliason (*Effective May 3, 2023*) Subject to approval of S.J.R. 10, Proposal to Amend the Utah Constitution – Income Tax, by a majority of the voters in the next general election, effective January 1, 2025, repeals the state portion (1.75%) of the sales and use tax imposed on amounts paid or charged for grocery food or food ingredients (the local sales and use tax continues to be imposed on amounts paid or charged for grocery food and food ingredients at a rate of 1.25%). HB 54 also impacts other tax types including the individual income tax and the corporate franchise tax by reducing the tax rate and modifying certain credits. For a complete description of these changes please refer to the full bill and the income tax section of this report.

- *Amends 59-7-104, 59-7-201, 59-10-104, 59-10-1018, 59-10-1042, 59-10-1044, 59-12-102, 59-12-103, 59-12-108, 63N-2-502, 63N-7-301*

HB 58 Tax Modifications - Rep. Robert Spendlove (*Effective May 3, 2023*) This bill eliminates redundant and obsolete language from the sales and use tax act. HB 58 impacts multiple tax types including the individual income tax, the corporate tax, the local sales and use tax, the property tax, and impacts administrative garnishment orders. For a complete description of these changes please refer to the full bill.

- *Amends 17C-1-409, 17C-1-411, 17C-1-412, 26-36b-208, 51-9-902, 53-2a-1102, 59-1-401, 59-1-1420, 59-2-109, 59-2-201, 59-2-919.1, 59-2-1101, 59-2-1102, 59-2-1710, 59-2-1803, 59-10-552, 59-12-103, 59-12-205, 59-12-302, 59-12-354, 59-12-403, 59-12-603, 59-12-703, 59-12-802, 59-12-804, 59-12-1102, 59-12-1201, 59-12-1302, 59-12-1402, 59-12-2103, 59-12-2206, 63G-2-302, 63N-2-510, 63N-2-512*
- *Enacts 59-2-1806, 59-2-1906*
- *Repeals 59-7-613, 59-7-614.9, 59-7-617, 59-7-622, 59-10-1013, 59-10-1040*

HB 353 Sales Tax Return Requirements - Rep. Jordan D. Teuscher (*Effective May 3, 2023*) Prohibits a political subdivision from requiring a person to obtain a sales tax license as a prerequisite to obtaining a business license or any other right to conduct business in the jurisdiction if the person is engaged exclusively in the business of selling tax exempt commodities or if the person is exempt from collecting sales tax and the place of business is a special event.

- *Amends 59-12-106*

SB 14 Leased Tangible Personal Property Tax Amendments - Sen. Chris H. Wilson (*Effective July 1, 2023*) Authorizes the Motor Vehicle Division (division) to issue a temporary permit for a vehicle to an applicant who provides a document to the division that demonstrates that the registered owner is a lessee who has agreed to transfer the certificate of title to the applicant upon receipt of the title from the lessor; clarifies that the sale of a vehicle from a lessor to a lessee is subject to sales and use tax, and that the taxable amount may be based upon the lease agreement.

- *Amends 41-1a-211, 59-12-103, 59-12-104*

SB 82 Sales Tax Amendments – Sen. Wayne A. Harper (*Retrospective to January 1, 2023*) Clarifies that a seller is required to obtain an updated exemption certificate from any certified service provider or purchaser if more than 12 months have elapsed since the last transaction between that seller and the certified service provider or purchaser.

- *Amends 59-12-106*

SB 121 Car-Sharing Amendments - Sen. Michael K. McKell (*Effective July 1, 2023*) For purposes of the sales and use tax, defines the terms “car sharing,” “car sharing program,” “individual-owned shared vehicle,” “shared vehicle,” “shared vehicle driver,” and “shared vehicle owner”; clarifies that the sales and use tax definition of “lease” or “rental” includes car sharing; excludes car sharing, a car-sharing program, a shared vehicle driver, and a shared vehicle owner from the 4.7% state sales tax rate and the 0.15% Medicaid Expansion Fund sales tax rate if the shared vehicle owner certifies on a form, acceptable to the Tax Commission, that all applicable sales and use taxes were paid on the purchase of the shared vehicle; clarifies that the marketplace facilitator collection and reporting obligations under §59-12-107.6 apply to all taxes imposed under Title 59,

Chapter 12, Sales and Use Tax Act; retrospective to January 1, 2019, for a transaction that is the subject of an appeal pending on or filed after January 1, 2023, excludes car sharing from the definition of a "short-term rental" for purposes of Title 59, Chapter 12, Part 6, Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act; beginning on July 1, 2023, requires that if a county imposes a tax on short-term motor vehicle rentals under Title 59, Chapter 12, Part 6, Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act, this tax is also imposed at the same rate to car sharing except for car sharing for more than 30 days or car sharing that is for purposes of temporarily replacing a motor vehicle that is being repaired; beginning July 1, 2023, clarifies that the 2.5% tax on short-term rentals of motor vehicles under Title 59, Chapter 12, Part 12, Motor Vehicle Rental Tax, applies at the same rate to car sharing except for car sharing for more than 30 days or car sharing that is for purposes of temporarily replacing a motor vehicle that is being repaired.

- *Amends 59-12-102, 59-12-103, 59-12-107.6, 59-12-602, 59-12-603, 59-12-1201*
- *Enacts 11-26-401, 13-48a-101, 13-48a-102, 13-48a-201, 13-48a-202, 13-48a-203, 13-48a-204, 13-48a-205, 13-48a-301, 13-48a-302, 13-48a-303, 13-48a-304, 13-48a-305, 13-48a-306, 13-48a-307*

SB 185 Transportation Amendments - Sen. Wayne A. Harper (*Effective May 3, 2023*)
Broadens the vintage vehicle registration fees, emissions standards, license plate eligibility, and other exemptions, requirements, and standards that apply to vehicles with a model year of 1980 or older to include vehicles with a model year of 1982 or older; beginning July 1, 2023, requires the Tax Commission to annually reduce the **sales and use tax revenue** deposited under §§59-12-103(7)(a) and (b) into the Transportation Investment Fund (TIF) of 2005 by an amount equal to the lesser of $45,000,000 or 5% of: the amount of revenue that was generated in the current fiscal year by the state taxes listed in §59-12-103(3)(a) that is equal to 20.68% of the revenue collected from the taxes described in §§59-12-103(7)(a)(i)(A) through (D), the amount of revenue generated in the current fiscal year by registration fees designated under §41-1a-1201 to be deposited in the TIF of 2005, and the amount of revenue transferred by the Division of Finance to the TIF of 2005 under §72-2-106 in the current fiscal year; directs the Tax Commission to deposit the revenue resulting from the reduction in the TIF of 2005 into an account created within the TIF of 2005 called the Active Transportation Investment Fund; for purposes of the calculation under §59-12-103(7)(c), requires the Department of Transportation to notify the Tax Commission of any revenue transferred into the TIF of 2005 under §§72-2-106(2) or (3).

- *Amends 17B-2a-806, 41-1a-226, 41-1a-401, 41-1a-422, 41-1a-1206, 41-6a-1642, 41-21-1, 59-12-103, 72-1-102, 72-1-202, 72-1-203, 72-1-213.2, 72-1-304, 72-1-305, 72-2-106, 72-2-107, 72-2-123, 72-2-124, 72-2-202, 72-5-102, 72-5-114, 72-6-112.5, 72-14-103, 72-16-102*

SB 235 Tax Amendments - Sen. Curtis S. Bramble (*Effective July 1, 2023*) Exempts sales of rail rolling stock that is manufactured in Utah from the sales and use tax; exempts the amounts paid or charged in a sale of sand, gravel, rock aggregate, cement products, or construction materials between establishments that are related through 100% common ownership or control and each establishment is described under NAICS Subsector 237,

Heavy and Civil Engineering Construction, of NAICS Subsector 327, Nonmetallic Mineral Product Manufacturing.

- *Amends 59-12-104*

END OF CHAPTER

Local Sales & Use Tax

Local Sales & Use Tax

The Local Sales and Use Tax was established in 1959 and was originally implemented at a rate of ½ of 1 percent on taxable transactions. This tax is optional and must be adopted by local ordinance. Revenue from this tax is returned to participating local governments. As with the state sales and use tax, there have been numerous changes to the base, rate and distribution of revenue for the local sales and use tax since its inception.

Currently all counties, cities, and towns in Utah have adopted ordinances to impose this tax at a maximum 1 percent rate. This tax applies to the purchase price on the same transactions as the state sales and use tax and is collected in the same manner and at the same time as the state sales tax. For the most part, the same exemptions that apply to the state sales and use tax also apply to this tax. Aside from a few small earmarks, revenue from the local sales and use tax is returned to participating local governments using a divided distribution, 50 percent of local sales tax revenue is distributed to local governments on a prorated population basis, while the remaining 50 percent is distributed based on a point of sale. Relatively small earmarks from this tax go to the Qualified Emergency Food Agencies Fund and the Homeless Shelter Cities Mitigation Restricted Account.

UTAH CODE: 59-12-Part 2

Local Option Sales and Use Tax

Fiscal Year	Total Tax Collections [1, 2, 3]	Emergency Food and Homeless Shelter Diversions [4]	Distributed to Local Governments	Real Tax Collections [5]	Real Per Capita	Tax Rate % [6]	Derived Taxable Sales	Notes
1960	3,134,224		3,134,224	10,770,529	12.38	0.5000	626,844,800	First general local option tax authorized (0.5%) effective Jul 1, 1959
1961	4,442,805		4,442,805	15,009,476	16.68	0.5000	888,561,000	
1962	6,157,039		6,157,039	20,592,104	22.00	0.5000	1,231,407,800	
1963	7,553,645		7,553,645	25,012,070	26.11	0.5000	1,510,729,000	
1964	7,866,384		7,866,384	25,707,137	26.39	0.5000	1,573,276,800	
1965	8,184,030		8,184,030	26,400,097	26.99	0.5000	1,636,806,000	
1966	8,730,728		8,730,728	27,716,597	27.97	0.5000	1,746,145,600	
1967	9,085,848		9,085,848	28,042,741	27.79	0.5000	1,817,169,600	
1968	9,491,961		9,491,961	28,419,045	27.89	0.5000	1,898,392,200	
1969	10,589,553		10,589,553	30,429,750	29.57	0.5000	2,117,910,600	
1970	11,174,642		11,174,642	30,448,616	29.08	0.5000	2,234,928,400	
1971	12,402,057		12,402,057	31,964,064	29.99	0.5000	2,480,411,400	
1972	14,369,001		14,369,001	35,479,015	32.22	0.5000	2,873,800,200	
1973	16,604,886		16,604,886	39,724,608	35.00	0.5000	3,320,977,200	
1974	19,036,945		19,036,945	42,876,002	36.68	0.5000	3,807,389,000	
1975	21,735,782		21,735,782	44,088,807	36.83	0.5000	4,347,156,400	
1976	33,333,154		33,333,154	61,957,535	50.21	**0.6875**	4,848,458,764	General local option rate increased (0.75%) effective Jul 1, 1975
1977	42,148,484		42,148,484	74,074,664	58.23	0.7500	5,619,797,867	
1978	49,177,918		49,177,918	81,151,680	61.67	0.7500	6,557,055,733	
1979	55,949,450		55,949,450	85,812,040	62.92	0.7500	7,459,926,667	
1980	62,736,929		62,736,929	86,414,503	61.03	0.7500	8,364,923,867	
1981	67,002,776		67,002,776	81,314,049	55.17	0.7500	8,933,703,467	
1982	75,053,672		75,053,672	82,567,296	54.50	0.7500	10,007,156,267	
1983	75,552,049		75,552,049	78,292,279	50.25	0.7500	10,073,606,533	
1984	104,750,161		104,750,161	105,170,844	65.94	**0.8438**	12,414,833,896	General local option rate increased (0.875%) effective Jul 1, 1983
1985	107,977,933		107,977,933	103,924,863	64.07	0.8750	12,340,335,200	
1986	106,596,224		106,596,224	99,067,123	60.30	0.8750	12,182,425,600	
1987	107,965,991		107,965,991	98,509,116	59.24	**0.8985**	12,016,582,654	General local option rate increased (0.90625%) effective Jul 1, 1986
1988	107,911,328		107,911,328	94,992,366	56.61	0.9063	11,907,456,883	
1989	117,229,769		117,229,769	99,095,325	58.64	0.9063	12,935,698,648	
1990	127,393,793		127,393,793	102,736,930	60.22	**0.9297**	13,702,861,768	General local option rate increased (1%) effective Jan 1, 1990
1991	147,184,955		147,184,955	112,612,819	65.12	1.0000	14,718,495,500	
1992	157,949,323		157,949,323	115,968,666	65.12	1.0000	15,794,932,300	
1993	173,142,246		173,142,246	123,408,586	67.14	1.0000	17,314,224,600	
1994	188,542,186		188,542,186	130,479,021	69.06	1.0000	18,854,218,600	
1995	212,640,426		212,640,426	143,482,069	73.70	1.0000	21,264,042,600	
1996	225,576,867		225,576,867	148,016,317	74.19	1.0000	22,557,686,700	
1997	258,148,104		258,148,104	164,530,340	80.54	1.0000	25,814,810,400	
1998	263,504,219		263,504,219	164,177,083	78.20	1.0000	26,350,421,900	
1999	284,525,922		284,525,922	174,555,780	81.51	1.0000	28,452,592,200	
2000	301,728,683		301,728,683	181,109,654	82.58	1.0000	30,172,868,300	

Fiscal Year	Total Tax Collections [1, 2, 3]	Emergency Food and Homeless Shelter Diversions [4]	Distributed to Local Governments	Real Tax Collections [5]	Real Per Capita	Tax Rate % [6]	Derived Taxable Sales	Notes
2001	314,336,985		314,336,985	182,541,803	81.26	1.0000	31,433,698,500	
2002	317,978,847		317,978,847	179,547,627	78.38	1.0000	31,797,884,700	
2003	325,159,963		325,159,963	180,744,838	77.51	1.0000	32,515,996,300	
2004	331,554,140		331,554,140	180,192,467	75.95	1.0000	33,155,414,000	
2005	361,096,500		361,096,500	191,157,491	78.66	1.0000	36,109,650,000	
2006	415,904,148		415,904,148	212,956,553	84.98	1.0000	41,590,414,800	
2007	463,310,356		463,310,356	229,816,645	89.21	1.0000	46,331,035,600	
2008	469,428,948		469,428,948	226,403,212	85.89	1.0000	46,942,894,800	
2009	425,127,553		425,127,553	197,455,471	73.37	1.0000	42,512,755,300	
2010	399,193,389	305,004	398,888,385	186,072,048	68.12	1.0000	39,919,338,900	
2011	415,746,417	305,004	415,441,413	190,660,389	68.76	1.0000	41,574,641,700	
2012	441,768,985	305,004	441,463,981	196,395,016	69.59	1.0000	44,176,898,500	
2013	474,735,576	305,004	474,430,572	206,771,769	72.11	1.0000	47,473,557,600	
2014	496,740,233	305,004	496,435,229	213,232,585	73.38	1.0000	49,674,023,300	
2015	515,263,656	305,004	514,958,652	217,653,275	73.86	1.0000	51,526,365,600	
2016	540,136,570	305,004	539,831,566	227,889,379	75.87	1.0000	54,013,657,000	
2017	568,921,653	305,004	568,616,649	237,043,775	77.40	1.0000	56,892,165,300	
2018	603,542,408	305,004	603,237,404	246,223,241	78.86	1.0000	60,354,240,800	
2019	644,442,697	2,942,518	641,500,179	256,640,674	80.80	1.0000	64,444,269,658	
2020	703,298,687	5,107,358	698,191,329	275,094,634	85.14	1.0000	70,329,868,722	
2021	799,476,654	5,048,570	794,428,084	308,903,661	94.04	1.0000	79,947,665,400	
2022	935,762,556	5,754,956	930,007,600	345,338,066	103.28	1.0000	93,576,255,635	
2023	999,054,734	6,474,935	992,579,799	341,376,274	100.26	1.0000	99,905,473,372	

1 Amounts are net of Tax Commission administrative fee and vendor discounts

2 From January 1,1990 - December 31, 1999, 1/64 of the 1% of the Local Sales Tax is earmarked for the Olympics Special Revenue Fund, for the use by the Utah Sports Authority. Those funds are not included in these totals.

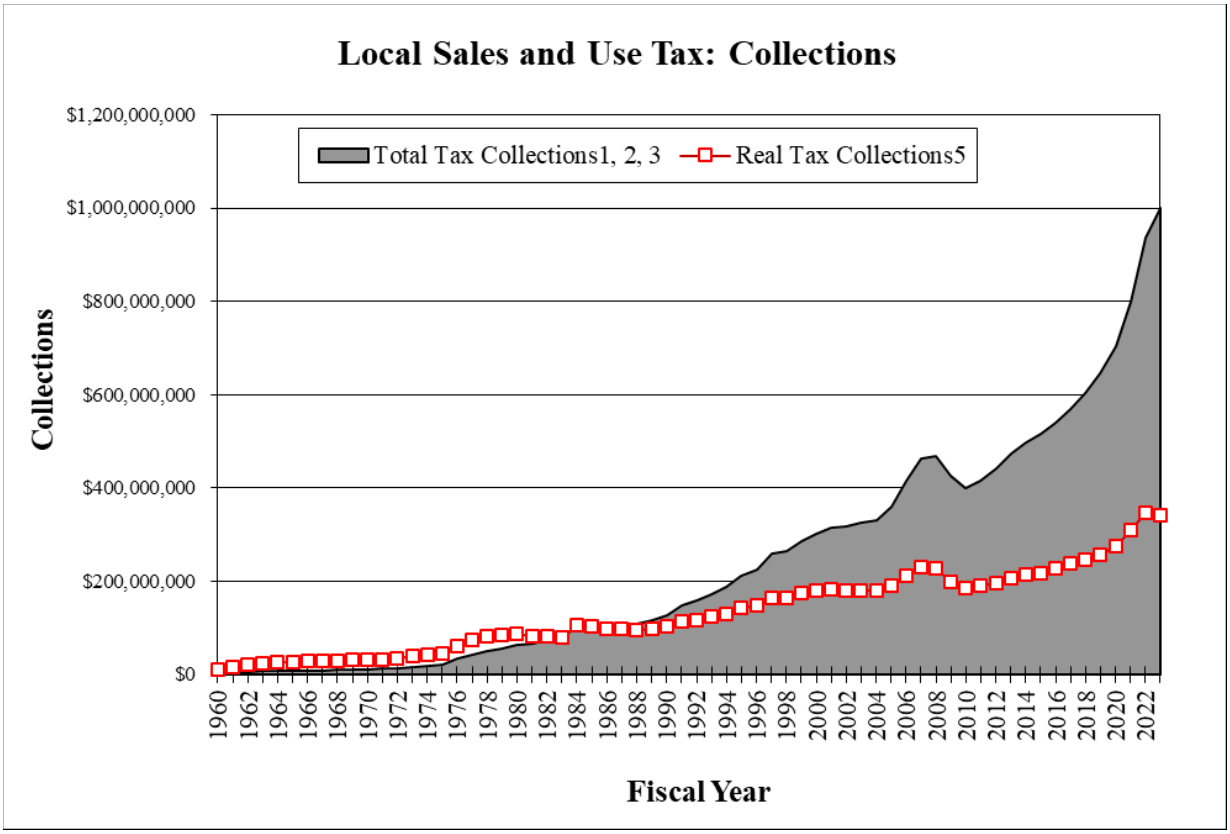
3 Beginning July 1, 2009 (SB 189), the Tax Commission retained a portion of this tax for deposit into the Qualified Emergency Food Agencies Fund (calculated as the localities' percentage of total local option sales for the month, as determined by the Tax Commission, times $25,417. Amounts shown here do not include the Qualified Emergency Food Agencies Fund Earmark

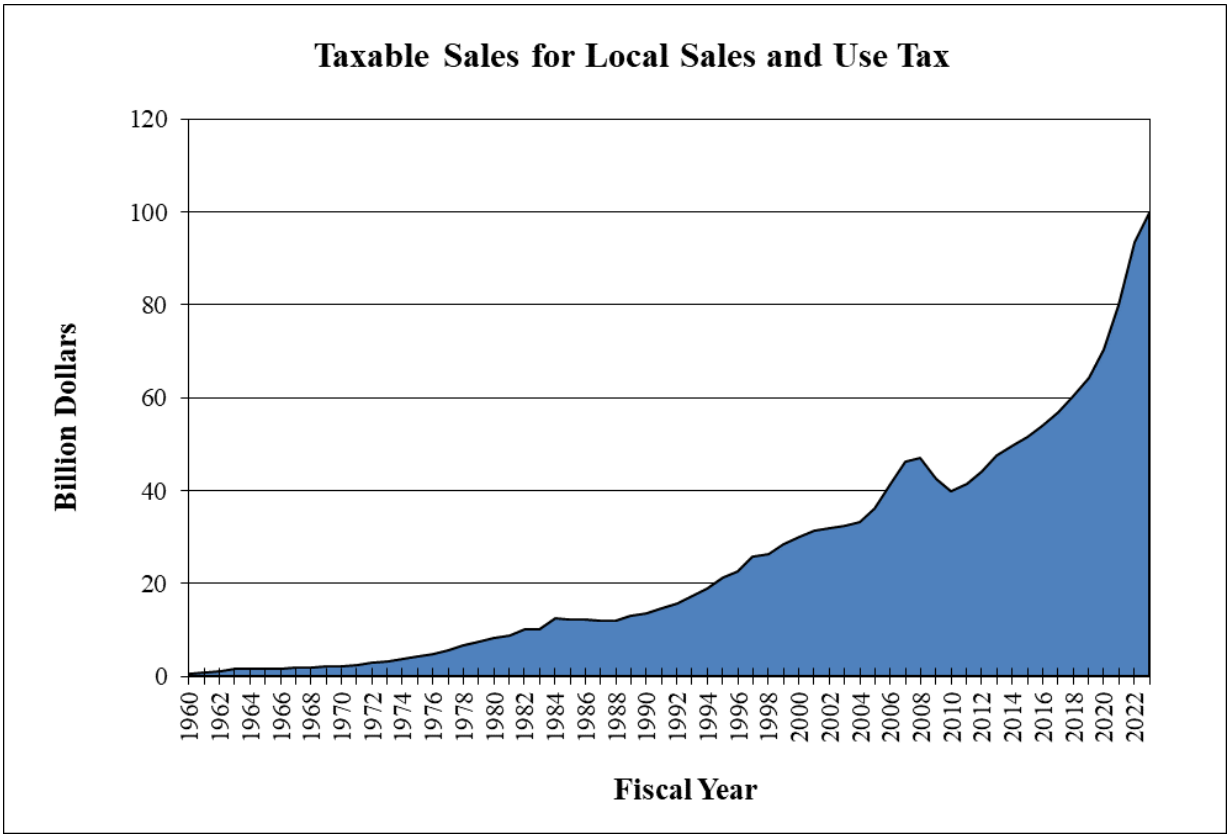
4 Beginning on July 1, 2009 a portion of local sales tax revenue is diverted to the Qualified Emergency Food Agencies Fund. Beginning January 1, 2019 a portion of local sales tax revenue is diverted to the Homeless Shelter Mitigation Restricted Account.

5 Real numbers are based on using the CPI and population of the previous calendar year. The CPI base period for real numbers: 1982 to 1984 = 100.

6 Bolded numbers represent a weighted percentage based on a one quarter lag and when the statutory change was made effective.

***Currently the local option sales and use tax is imposed statewide by all localities**


Local Sales and Use Tax: Collections
Total Tax Collections1, 2, 3
Real Tax Collections5
Collections
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$0
1960 1962 1964 1966 1968 1970 1972 1974 1976 1978 1980 1982 1984 1986 1988 1990 1992 1994 1996 1998 2000 2002 2004 2006 2008 2010 2012 2014 2016 2018 2020 2022
Fiscal Year


Taxable Sales for Local Sales and Use Tax
Billion Dollars
120
100
80
60
40
20
0
1960 1962 1964 1966 1968 1970 1972 1974 1976 1978 1980 1982 1984 1986 1988 1990 1992 1994 1996 1998 2000 2002 2004 2006 2008 2010 2012 2014 2016 2018 2020 2022
Fiscal Year

LEGISLATIVE HISTORY OF LOCAL SALES AND USE TAX:

1959

SB 32 Sales Tax—Enabling Counties, Cities and Towns to Levy Sales and Use Taxes (*Effective May 12, 1959*) This act (entitled "the uniform local sales and use tax law of Utah") enabled counties, cities and towns in Utah to levy a local sales and use tax of ½ of 1 percent on tangible personal property, services and meals; provided a method for collection by the State Tax Commission and provided for the integration of such taxes in order to establish uniformity of taxation within a county.

1966

The tax is applied to same base as the state sales and use tax law. The Tax Commission acts as an agent for local governmental units. Retailers are liable for tax collection. Applies to purchasers liable for payment of tax on private sales or purchases of motor vehicles at time of registration (see Chapter 9, Title 11, U.C.A., 1953).

1975

HB 52 Local Option Sales Tax Increase (*Passed March 13, 1975; Effective January 1, 1975*) This bill provided for an increase in the local option sales and use tax to ¾% (from ½%); and provided for political subdivisions which elect to impose the local options sales and use tax may contract pursuant to the Interlocal Cooperation Act to use the revenues derived from the imposition of such optional tax for the mutual benefit of the contracting political subdivisions.

1977

SB 80 Fractional Local Sales Tax Amendment (*Effective May 10, 1977*) This bill authorized the imposition of a fractional local sales and use tax of up to ¾ of 1%.

- *Amends 11-9-4, Utah Code Annotated 1953*

1979

HB 327 Sales Tax Distribution Agreements (*Effective May 8, 1979*) This bill related to county levied sales and use tax. It stated that any county, city, or town may enter into agreement to distribute sales tax revenues by means other than point of sale by entering into an agreement pursuant to the Interlocal Cooperation Act.

1983

The local tax adopts the state tax by reference. The base for disposition of revenue changed July 1, 1983 from point of sale to a combination population/point of sale going from 25 percent population for fiscal year beginning July 1, 1983, in multiples of 5 percent to 50 percent population for fiscal year beginning July 1, 1988.

HB 13 Sales and Use Tax Distribution—Rep. Richards (*Effective July 1, 1983*) This bill provided for a four year increase in the state sales and use tax to: 4% through June 30, 1983; 4-1/8% from July 1, 1983 through June 30, 1987; 4% from July 1, 1987 and thereafter. The state sales and use tax for residential fuel was set at: 1% through June 30, 1983; 1-1/8% from July 1, 1983 through June 30, 1987; 1% from July 1, 1987 and thereafter. It provided for an increase in the local sales and use tax from ¾ of a percent to 7/8 of a percent from July 1, 1983 to June 30, 1987; and 1 percent beginning July 1, 1987. It also provided for a change in the distribution of local sales and use tax revenues from 100% point of sale (prior to July 1, 1983) to a combination population/point of sale. The local sales tax formula was to phase in as follows: for FY 1984, 25% population/ 75% point of sale; for FY 1985, 30% population/70% point of sale; for FY 1986, 35% population/65% point of sale; for FY 1987, 40% population/60% point of sale; FY 1988, 45% population/55% point of sale; starting July 1, 1988, 50% population/50% point of sale. The bill also included a "hold-harmless" provision that guaranteed that no county, city, or town would receive less money than they would have under the old 100% point of sale revenue distribution system.

	State	*Local*	*Total*	*Residential Fuel*
4/1/69 to 6/30/75	4.00%	.50% (1/2%)	4.50%	(prior to 7/1/77 tax rate the same as state sales tax)
7/1/75 to 6/30/83	4.00%	.75% (3/4%)	4.75%	
7/1/77 to 6/30/83				1.00%
7/1/83 to 6/30/87	4.125% (4-1/8%)	0.875% (7/8%)	5.00%	1.125% (1-1/8%)
7/1/87 and thereafter	4.00%	1.00%	5.00%	1.00%

1984

SB 113 Year-end Sales Tax Collection Amendments—Sen. Carling (*Effective April 1, 1984*) This bill provided for a year end prepayment of state and local sales and use taxes. It provided for dollar limits on sales and use tax to trigger the prepayment requirement. It provided for filing dates and penalties for late payments.

1984 Second Special Session

SB 2 Interlocal Co-Operation Act Amendment—Fred W. Finlinson (*Effective April 6, 1984*) This bill authorized the sharing of tax and other revenues between counties, cities, towns and other local political subdivisions.

1985

SB 97 Water and Flood Financing—Fred W. Finlinson (*Effective March 18, 1985*) Changes the sales and use tax; appropriates for Fiscal Year 1984-84 $55,000,000 from the General Fund; $6,000,000 from Certificates of Participation and also appropriates $35,000,000 from the General Fund for Fiscal Year 1985-86 all to the Water Development and Flood Mitigation Reserve Account to flood mitigation studies and projects; declares that all interest earned from the Reserve Account and any money not appropriated by September 1, 1985 shall be deposited in the Water Resources Conservation and Development Account; extends the duration of the Disaster Relief Board; exempts dedicated flood mill levies from the 106 percent property tax limitation; authorizes the Board of Water Resources to enter into interest buy down and credit enhancement agreements and to transfer money to DOT. This bill also changes the population—point of sale percentages back to 25-75 from July 1, 1985 to December 31, 1989.

- *Amends 11-9-5, 59-15-4, 59-16-3, Utah Code Ann. 1953*

Note: As a result of two years of major flooding and continued revenue shortfalls due to a national recession, the Legislature in the 1985 General Session passed Senate Bill 97 (above) which postponed the 5 year phase-in of the 50/50 population/point-of-sale formula (i.e., it returned the distribution formula to 25/75 until January 1, 1990). The following is a table of the actual phase-in for the population/point-of-sales distribution formula:

Time Period	Point-of -Sales	Population
Before July 1, 1983	100%	0%
July 1, 1983-June 30, 1984	75%	25%
July 1, 1984-June 30, 1985	70%	30%
July 1, 1985-Dec. 31, 1989	75%	25%
Jan. 1, 1990-June 30, 1991	65%	35%
July 1, 1991-June 30, 1992	60%	40%
July 1, 1992-June 30, 1993	55%	45%
July 1 1993—and after	50%	50%

1986

HB 28 Sales and Use Tax Allocation (*Effective July 1, 1986*) The legislation reduced the state's share of sales tax and increased the local option sales without increasing the overall tax paid by consumers, unless the governor determines by July 1, 1987, that local

government participation is necessary for flood mitigation costs. The sales and use tax rates in this bill were set at:

	State	*Local*	*Total*	*Residential Fuel*
10/1/83 to 6/30/86	4.625%	0.875%	5.50%	1.625%
7/1/86 to 6/30/87	4.59%	0.90625%	5.50%	1.59375%
7/1/87 and thereafter	4.50%	1.00%	5.50%	1.50%

- *This bill was subsequently superseded by SB 4, 1986 Special Session (refer to bill below) which delayed the phase-in of these tax rates.*
- *Amends 11-9-5, 59-15-4, 59-16-3*

1986 Second Special Session

SB 4 Sales and Use Tax Reallocation—Fred W. Finlinson (*Effective August 11, 1986*) This bill amended amendments made by House Bill 28 of the 1986 General Session concerning the allocation of sales and use tax revenues. This act delayed a decrease in the state sales and use tax rate and an increase in the local sales tax (that was set forth by HB 28 in the 1986 General Legislative Session). It also delayed the phase-in to the 50/50 population/ point of sale revenue distribution formula for local sales taxes. The sales and use tax rates in this bill were set at:

	State	*Local*	*Total*	*Residential Fuel*
10/1/83 to 6/30/86	4.625%	0.875%	5.50%	1.625%
7/1/86 to 12/31/89	4.59%	0.90625%	5.50%	1.59375%
1/1/90 and thereafter	4.50%	1.00%	5.50%	1.50%

1987

HB 151 Sales and Use Tax Reporting Requirements—Brent H. Goodfellow (*Effective July 1, 1987*) This bill required local option sales and use tax revenues to be reported to the State Tax Commission on the basis of point of sale or use of the transaction.

1989 Second Special Session

HB 19 Utah Sports Authority—Nolan E. Karras (*Effective October 10, 1989*) This bill created a Utah Sports Authority to provide a review procedure over certain financial and other activities of sports events and sports entities in Utah, including the Winter Olympic Games, and to construct and operate certain sports facilities; provided conditions under which sports events and sports entities that use state money or that use such sports facilities may operate; **earmarking** the revenue from a 1/64% state sales tax rate and **a 1/64% local sales tax** rate of the existing sales tax rates to help finance the construction of certain sports facilities and to pay the operating costs of the Authority. It created an oversight committee and made technical changes.

1990

HB 82 Local Sales and Use Tax—Population Figures—Walt Bain (*Effective July 1, 1990*) The legislation provided that population for local sales tax distribution purposes be based on federal population census or estimate, whichever is most recent.

- *Amends 59-12-205*

HB 259 Tax Technical Amendments—John L. Valentine (*Effective April 23, 1990*) Makes definitional and technical corrections to the tax code regarding metalliferous minerals, corporate tax collection, and local option sales tax.

- *Amends 59-5-201, 59-10-406, 59-10-516, 59-12-205*

SB 17 Telecommunications Taxation—Lyle W. Hillyard (*Effective July 1, 1990*) This bill clarified the taxation of telecommunications for purposes of the state sales tax. This bill clarified that the state sales and use tax is applicable to *intrastate* telephone service or telegraph service. This bill added exemption number (35) to the sales tax exemption statute, in section 59-12-103, Utah Code Annotated, which states that the following sales are exempt: Until July 1, 1999, amounts paid for purchase of telephone service for purposes of providing telephone service

- *Amends 59-12-103*

1992

HB 338 Sales Tax—Monthly Collections—Martin R. Stephens (*Effective July 1, 1992*) Provides for the monthly collection of certain sales taxes, allows vendors to keep a certain percentage of the collections, provides for electronic transfer of monies to and from the State Tax Commission, and beginning in 1993, alters the way in which the charitable exemption will be handled.

- *Amends 59-1-401, 59-12-104, 59-12-108, 59-12-206;*
- *Enacts 59-12-104.1*

1993

SB 165 Population Estimates—David L. Watson (*Effective May 3, 1993*) Provided that the biennial estimates of the Utah Population Estimates Committee shall be used when Census Bureau estimates are not available for determining the distribution to counties, cities, and towns of class B and class C road funds, liquor law enforcement and alcohol rehabilitation monies, and local sales taxes.

- *Amends 27-12-129, 32A-1-115, 59-12-205*

1994

HB 241 Local Option Sales and Use Tax—John L. Valentine (*Effective May 2, 1994*) The legislation codified a Tax Commission rule limiting the participation of counties, cities, and towns in the administration of the local option sales tax. The commission is required

to provide counties with sufficient data to verify that revenues are distributed to local governments in accordance with statute and local governments are authorized to review relevant records in cases where the commission's reduction of the tax otherwise due in a notice of deficiency would result in a loss to the local government of more than $10,000 in tax revenue.

- *Amends 59-1-403, 59-12-118, 59-12-202;*
- *Enacts 59-12-209, 59-12-210*

1995

HB 61 Tax Collection Fee—Byron L. Harward (*Effective July 1, 1995*) Reduces the State Tax Commission fee for administering the local sales tax from 2-1/2% to 1-1/2% of the amount of tax imposed.

- *Amends 59-12-206, 59-12-704, 59-12-802*

1997

HB 98 Local Taxing Authority (*Effective January 1, 1998*) The legislation modified the business license fee and taxing authority of a municipality; clarified a municipality's authority to tax certain providers of telephone service; authorized a municipality to impose a transient room tax; authorized a municipality to impose an additional transient room tax under certain circumstances; modified the resort communities tax; authorized a municipality to impose an additional resort communities sales tax under certain circumstances; required a certified tax rate decrease for municipalities imposing an additional resort communities tax; and authorized a municipality to impose a highway tax. This bill modified the sales and use tax monthly payment and vendor discount provisions. It also modified administration of the transient room tax.

- *Amends 10-1-203, 10-1-307, 59-2-924, 59-12-108, 59-12-302, 59-12-401, 59-12-402, 59-12-901, 59-12-902, 59-12-903, 59-12-904, 59-12-1001, 59-12-1002*

HB 413 Sales Tax Revenues To Transportation Funding—Christine R. Fox (*Effective May 5, 1997*) Immediately following the sunset of the 1/64 of 1 percent Olympics sales tax earmark, beginning January 1, 2000, this bill earmarked a portion of the state sales tax equal to the revenues generated by a 1/64 of 1 percent rate to be deposited in the Centennial Highway Trust Fund. This bill also provided that, beginning January 1, 2000, the revenues from 1/64% of local sales and use tax revenues, which had been earmarked for the Olympics, be retained by the county, city, or town levying the tax.

- *Amends 59-12-103, 59-12-204, 59-12-205, 63-49-22*

1999

HB 366-Sales and Use Tax Diversions—David Ure (*Effective May 3, 1999*) Beginning on July 1, 1999, this bill repeals the requirement that certain revenues generated under the Local Sales and Use Tax Act deposited into the Olympics special revenue fund. Beginning on July 1, 1999, this bill requires certain revenues generated under the Local Sales and Use

Tax Act to be deposited into the Airport to University of Utah Light Rail Restricted Account. The bill also creates the Airport to University of Utah Light Rail Restricted Account and provides that certain revenues generated under the Local Sales and Use Tax Act be retained by counties, cities, or towns. Beginning August 30, 1999, required certain sales and use tax revenues in the Olympic Special Revenue Fund and interest on those revenues be distributed to counties, cities, or towns.

- *Amends 59-12-103, 59-12-204, 59-12-205, 63A-7-113;*
- *Enacts 17A-2-1064*

2000

SB 34 Use of Sales and Use Tax Revenue—Lyle W. Hillyard (*Effective May 1, 2000*)
Beginning July 1, 2000, authorizes a diversion of local sales tax revenues equal to the revenues generated by a 1/64% tax rate for each county, and each city and town within that county, whose legislative body consents to have the Tax Commission deposit those revenues into a fund set up by the county, city, or town for the payment of bonds for a sports or recreational facility.

- *Amends 59-12-204, 59-12-205*

2003

HB 271 Airport to University of Utah Light Rail Restricted Account Amendments—Rep. D. Ure *(Effective May 5, 2003)* Repeals the 1/64% diversion of local sales and use tax revenues to the Airport to University of Utah Light Rail Restricted Account; requires the Division of Finance to distribute any revenues in the Airport to University of Utah Light Rail Restricted Account on or before June 30, 2003.

- *Amends 17A-2-106.4, 59-12-204, 59-12-205*

SB 147 Streamlined Sales Tax Project Amendments—Sen. L. Hillyard *(July 1, 2004)*
Authorizes the Tax Commission to enter into an agreement with one or more states relating to sales and use taxes; provides the purposes of the agreement, prescribes the scope of the agreement, and grants the Tax Commission authority to make certain rules in furtherance of the agreement; defines numerous terms in accordance with the agreement; modifies requirements for enacting, repealing, or changing the tax rate of a local sales and use tax; provides a refundable income tax credit (instead of a sales tax exemption) for hand tools above $250 used in a farming operation; requires that an item delivered to the purchaser shall be subject to tax at the rate of the jurisdiction in which the item is delivered; amends resort communities tax to apply to all sales (regardless of sales price) except sales of vehicles.

- *Amends 10-1-304, 10-1-307, 17A-2-1064, 59-1-403, 59-12-102, 59-12-103, 59-12-103.1, 59-12-103.2, 59-12-104, 59-12-104.1, 59-12-104.2, 59-12-105, 59-12-106, 59-12-107, 59-12-108, 59-12-110, 59-12-113, 59-12-115, 59-12-117, 59-12-204, 59-12-205, 59-12-208.1, 59-12-210, 59-12-301, 59-12-302, 59-12-354, 59-12-355, 59-12-401, 59-12-402, 59-12-403, 59-12-501, 59-12-502, 59-12-504, 59-12-603, 59-12-703, 59-12-802, 59-12-804, 59-12-806, 59-12-901, 59-12-902, 59-12-1001, 59-12-1102, 59-12-1302, 59-12-1402;*

- *Enacts 59-7-614.1, 59-10-134.1, 59-12-102.1, 59-12-107.1, 59-12-107.2, 59-12-107.3, 59-12-110.1, 59-12-121, 59-12-207.1, 59-12-207.2, 59-12-207.3, 59-12-207.4, 59-12-207.5, 59-12-356, 59-12-404, 59-12-505, 59-12-604, 59-12-706, 59-12-807, 59-12-1003, 59-12-1103, 59-12-1303, 59-12-1404;*
- *Repeals 59-12-207*

2004

HB 64 Amendments to Local Option Sales Tax for Municipalities—Rep. Sheryl L. Allen *(Effective May 3, 2004)* This bill extends from five to eight years the period for which the municipality imposed sales tax may be levied; requires each election for voter approval of the sales tax to take place at a regular general election or municipal general election; after a city has imposed the tax, a county may impose a county tax on all areas within the county except the city that has imposed the tax; and, effective July 1, 2004, extends to cities and towns in counties of the second class the authority to impose a sales tax for funding recreational and zoological facilities and botanical, cultural, and zoological organizations.

- *Amends 59−12−703 (Effective 07/01/04), 59−12−703 (Superseded 07/01/04), 59−12−1401, 59−12−1402 (Effective 07/01/04), 59−12−1402 (Superseded 07/01/04)*

SB 124 Prohibition on Sales and Use Tax Incentive Payments by a Municipality—Sen. Sheldon L. Killpack *(Effective July 1, 2004)* This bill prohibits a county or municipality from making a sales and use tax incentive payment under an agreement entered into on or after July 1, 2004.

- *Enacts 11−41−101, 11−41−102, 11−41−103*

SB 190 Sales and Use Tax Exemption Relating to Film, Television, and Video—Sen. Howard A. Stephenson *(Effective July 1, 2004)* This bill exempts from state and local sales and use taxes purchases, leases, or rentals of machinery or equipment by establishments relating to film, television, and video if those purchases, leases, or rentals are related to the production or postproduction of motion pictures, television programs, television movies, music videos, commercials, or documentaries.

- *Amends 59−12−102 (Effective 07/01/04), 59−12−104 (Effective 07/01/04)*

2005

HB 20 Calling Local Special Elections for Sales and Use Tax Purposes—Stephen D. Clark (*Effective May 2, 2005*) This bill addresses the power of a local political subdivision to call a local special election for a vote authorized or required by Title 59, Chapter 12, Sales and Use Tax Act; and makes technical changes.

- *Amends 20A-1-203*

2006

SB 35 Local Option Sales and Use Tax Distribution Amendments—Sen. Gregory S. Bell (*Effective July 1, 2006*) Repeals the current sales tax hold harmless and replaces it as follows: beginning July 1, 2006, all counties, cities and towns, except counties, cities and towns that received at least $2,000 in total "hold harmless" distributions for each of the fiscal years 2003-05 ("eligible entities"), will have the 1% local option sales tax distributed on a 50%-50% point of sale/population basis without any hold harmless adjustment; beginning July 1, 2006, and ending June 30, 2013, distribution to eligible entities only will be the greater of the 50/50 or the tax revenue distribution received by the entity for fiscal year 2005; repeals the new hold harmless for an eligible entity if the distribution based on the 50/50 exceeds the entity's fiscal year 2005 distribution for any three consecutive years during the seven year period; beginning July 1, 2013 all counties, cities, and towns, including eligible entities, will receive sales tax distributions based solely on the 50/50 basis with one exception: if in 2012, an eligible entity's 50/50 distribution amount is 90% or less than that same entity's fiscal year 2005 distribution, that entity will continue the new hold harmless distribution until June 30, 2016.

- *Amends 59−12−205 (Effective 07/01/06)*

2007

HB 27 Sales and Use Tax Modifications - Rep. Ben Ferry (*Retrospective to January 1, 2007*) This bill provides that a non-nexus seller shall collect local sales tax at the lowest common rate on sales of food and food ingredients into the state; changes the imposition language of the restaurant tax to prevent definitions added in 2006 Third Special Session HB 3004 from impacting the administration of the restaurant tax, thus preserving the status quo; provides that the reimbursement to sellers for expenditures to account for the reduced sales and use tax rate imposed on food and food ingredients includes expenditures for in house programming; and extends the deadline for submitting a reimbursement request to the Tax Commission for expenses incurred from before 1/1/07 to before 4/1/07.

- *Amends 10−1−405, 11−41−102, 59−12−102, 59−12−103, 59−12−104.3, 59−12−108, 59−12−603, Section 3, Chapter 9, Laws of Utah 2006, Third SS*

SB 170 Distribution of Local Sales and Use Tax Revenues—Sen. Gene Davis (*Effective July 1, 2007*) This bill modifies the basis for calculating the minimum distribution of local sales and use tax revenues by changing the base year from fiscal year 2004-2005 to the greater of amounts the county, city, or town received in fiscal year 2000-2001 or fiscal year 2004-2005.

- *Amends 59-12-205*

SB 223 Tax Amendments—Wayne L. Niederhauser (*Effective January 1, 2008*) This bill provides that food and food ingredients are not subject to certain local sales and use taxes, except with respect to certain bundled transactions; addresses State Tax Commission notice requirements to enact, repeal, or change the tax rate of certain local sales and use taxes;

- *Amends 59-12-1703*

2009

SB 56 Military Installation Development Authority Amendments—Sheldon L. Killpack (*Effective March 20, 2009*) This bill modifies provisions related to the military installation development authority (MIDA) and impacts multiple tax types, including the local sales and use tax, municipal energy sales and use tax, municipal telecommunications license tax, municipal transient room tax, and property taxes. Refer to complete bill text for more detail. With respect to the local sales and use tax, this bill provides for a portion of sales and use tax revenues generated within a project area described in a project area plan adopted by the military installation development authority to be distributed to the military installation development authority.

- *Amends 10−1−304, 10−1−403, 10−2−401, 10−2−402, 11−17−2, 11−42−102, 17B−1−104, 17B−1−402, 17D−1−104, 17D−1−401, 59−12−205, 59−12−352, 63H−1−102, 63H−1−201, 63H−1−301, 63H−1−302, 63H−1−303, 63H−1−401, 63H−1−402, 63H−1−403, 63H−1−501, 63H−1−502, 63H−1−801;*
- *Enacts 11−17−3.5, 63H−1−203, 63H−1−405, 63H−1−503, 63H−1−706;*
- *Renumbers & amends 63H−1−404 to 63H−1−202*

SB 235 Redistribution of Sales and Use Tax Revenues—John Valentine (*Effective May 12, 2009*) This bill amends the Sales and Use Tax Act relating to the redistribution of sales and use tax revenues. This bill: establishes procedures and requirements for the State Tax Commission to redistribute certain sales and use tax revenues from one county, city, or town to another county, city, or town under certain circumstances; allows a county, city, or town to file a petition for reconsideration with the State Tax Commission relating to a redistribution of certain sales and use tax revenues from one county, city, or town to another county, city, or town; and makes technical changes.

- *Amends 59−12−209, 59−12−210, 59−12−2004;*
- *Enacts 59−12−210.1*

2010

HB 50 Sales and Use Tax Modifications—Rep. Wayne Harper (*Effective May 11, 2010*) Addresses the determination of the location of a transaction involving a prepaid calling service or prepaid wireless calling service so that the service shall be sourced to the seller's location, or, in the case of a prepaid wireless calling service, sourced at the seller's choice to either the seller's location or the address associated with the mobile telephone number.

- *Amends 59-12-102, 59-12-211*

SB 119 Special Elections Modifications—Howard A. Stephenson (*Effective July 1, 2010*) This bill prohibits a local political subdivision from holding a local special election for a bond, levy, leeway, or **sales tax issue** without at least two-thirds of all members of the local legislative body calling the local special election; and makes technical changes.

- *Amends 20A-1-203*

2011

SB 76 Distribution of Revenues Collected Under the Local Sales and Use Tax Act—Sen. David Hinkins (*Effective July 1, 2011*) Modifies the distribution of revenues under the Local Sales and Use Tax Act to hold harmless to their proportionate share of $333,583: a county of the third, fourth, fifth, or sixth class, a city of the fifth class, or a town that received less sales tax distribution in 2008 than in 2007, and had located in that county or town in 2008 an establishment that is described in NAICS Codes 2121 or 213113.

- *Amends 59-12-204, 59-12-205, 59-12-2103*

SB 259 Sales and Use Tax Exemption for Certain Local Government Taxes and Fees—Sen. Dennis Stowell (*Effective July 1, 2011*) Provides that a municipal tax or fee that a municipality imposes to provide an enhanced level of municipal services may be imposed on a purchaser from a business for which the municipality provides an enhanced level of services; and to the extent the tax is imposed on a purchaser, that tax may not be included in the sales tax base.

- *Amends 10-1-203, 59-12-104*

2012

HB 42 Permanent Community Impact Fund Board Grants—Rep. Patrick Painter (*Effective February 13, 2012*) For fiscal year 2011-12 only, authorizes the Permanent Community Impact Fund Board to make a grant to Wellington, including: providing the maximum amount of the grant; providing the purposes for which a city may expend the grant; and providing that before the Permanent Community Impact Fund Board may make the grant, the Permanent Community Impact Fund Board shall find that the city is experiencing substantial hardship in the repayment of bonded indebtedness as a result of sales and use tax distribution reductions; provides that the amount of sales and use tax distributions shall be reduced by the amount of a grant and up to the hold harmless provided in 2011 SB 76.

- *Amends 9-4-302, 9-4-305, 9-4-307, 59-12-205, 63I-1-209, 63I-1-259*

2014

SB 83 Local Sales and Use Tax Act Amendments—Sen. Lyle Hillyard (*Effective May 13, 2014*) Repeals the provision that requires the Tax Commission to retain a 1/64% of the local sales and use tax revenues and deposit the revenues into a special fund of the county, or a city, town, or other political subdivision of the state located within that county, that has issued bonds to finance sports or recreational facilities or that is leasing sports or recreational facilities, in order to repay those bonds or to pay the lease payments.

- *Amends 59-12-204*

2016

SB 258 Distribution of Local Sales Tax Revenue—Sen. Ralph Okerlund (*Effective May 10, 2016*) Beginning with fiscal year 2016-17 and ending with fiscal year 2020-21, provides for a minimum distribution of local option sales and use tax revenue for an eligible county, city, or town.

- *Amends 59-12-205, 59-12-302, 59-12-354, 59-12-403, 59-12-603, 59-12-703, 59-12-802, 59-12-804, 59-12-1102, 59-12-1302, 59-12-1402, 59-12-2103, 59-12-2206*

2017

SB 138 Metro Township Amendments—Sen. Karen Mayne (*Effective March 14, 2017*) Clarifies that for purposes of the local sales tax distribution and all provisions of Title 59, Chapter 12, a metro township shall be treated as a city.

- *Amends 10-3b-504, 10-3c-202, 10-3c-203, 17B-2a-1108, 52-4-203, 53-2a-102, 59-12-203*

SB 247 Modifications to Distribution of Local Sales Tax Revenues—Sen. Ralph Okerlund (*Effective May 9, 2017*) Removes the repeal date for an eligible county, city or town to receive a minimum distribution of local sales and use tax revenue.

- *Amends 59-12-205*

SB 265 Distribution of Revenues Collected under the Local Sales and Use Tax Act—Sen. David P. Hinkins (*Effective May 9, 2017*) Reinstates, for July 1, 2017 through June 30, 2022, the additional distribution of local sales and use tax revenue to counties, cities, or towns that have a coal-mining establishment located within their boundaries.

- *Amends 59-12-205*

2018

SB 36 Local Option Sales and Use Tax Distribution Formula Amendments—Sen. Howard Stephenson (*Effective May 8, 2018*) Repeals outdated provisions relating to the distribution of sales and use tax revenue.

- *Amends 59-12-205, 59-12-302, 59-12-354, 59-12-403, 59-12-603, 59-12-703, 59-12-802, 59-12-804, 59-12-1102, 59-12-1302, 59-12-1402, 59-12-2103, 59-12-2206*

SB 235 Homeless Shelter Funding Amendments—Sen. Gene Davis (*Effective May 8, 2018*) Defines participating local government; requires the Department of Workforce Services to annually certify on or before July 1, the cities or towns that are participating local governments; requires the Tax Commission to annually deposit the lesser of $200,000 or 1.8% of a participating local government's population distribution of the local option sales tax revenue into the newly created Homeless Shelter Cities Mitigation Restricted Account; directs the Department of Workforce Services on how to disburse funds from the Homeless Shelter Cities Mitigation Restricted Account; and creates a grant program with funds from the Homeless Shelter Cities Mitigation Restricted Account for a

municipality with a homeless shelter to pay for programs to mitigate the impact of the homeless shelter.

- *Amends 17C-1-409, 17C-1-411, 17C-1-412, 35A-8-601, 59-12-205, 59-12-302, 59-12-354, 59-12-403, 59-12-603, 59-12-703, 59-12-802, 59-12-804, 59-12-1102, 59-12-1302, 59-12-1402, 59-12-2103, 59-12-2206*
- *Enacts 35A-8-606, 35A-8-607, 35A-8-608, 35A-8-609, 63J-1-801, 63J-1-802*

2019

HB 203 Homeless Shelter Funding Revisions—Rep. Scott H. Chew *(Effective Date: 5/14/2019)* Modifies definitions of "homeless shelter" by providing a lower bed requirement for counties of the third through sixth class for purposes of: certain distributions from the Homeless to Housing Reform Restricted Account; and contributions to and distributions from the Homeless Shelter Cities Mitigation Restricted Account; and makes technical changes. It also modifies the homeless shelter requirements for the Homeless to Housing Reform Restricted Account and the Homeless Shelter Cities Mitigation Restricted Account.

- *Amends 35A-8-604, 35A-8-608*

HB 495 Tax Restructuring and Equalization Task Force – Rep. Mike Schultz *(Effective March 29, 2019)* Creates the Tax Restructuring and Equalization Task Force comprised of ten legislators appointed by the President/Speaker, and four non-legislative, non-voting members appointed by the President/Speaker taking into consideration recommendations by the governor and taxation expertise of a potential appointee; requires the task force to study state and local revenue systems with the purpose of making recommendations to address structural imbalances among revenue sources; requires a progress report to the first Revenue and Taxation Interim Committee and Executive Appropriations Committee after June 1, 2019; requires a report of study recommendations to the first Revenue and Taxation Interim Committee and Executive Appropriations Committee after August 1, 2019; and sunsets the task force on June 30, 2020.

- *Repeals and reenacts 36-29-103*

SB 49 Homeless Shelter Funding Amendments—Sen. Gene Davis *(Retrospective to January 1, 2019)* Clarifies in statute that sales tax hold harmless entities shall contribute to the Homeless Shelter Cities Mitigation Restricted Account, this matches the Tax Commission's current practice.

- *Amends 35A-8-608, 35A-8-609, 59-12-205, 63J-1-801*

2020

SCR 6 Concurrent Resolution for Study of Local Option Sales Tax – Sen. Curtis S. Bramble (*Effective May 12, 2020*) Highlights the changes in retail practices and market conditions that have emerged since the establishment of various local option sales and use taxes, rates, and distribution formulas; and requests that the Utah Association of Counties and the Utah League of Cities and Towns, working with the Utah Transit

Authority and other local transit districts, provide the Legislature with research on the impacts of e-commerce and possible recommendations regarding changes related to point-of sale and distribution.

2022

HB 232 Utah Lake Authority – Rep. Brady Brammer (*Effective March 21, 2022*) This bill enacts numerous provisions relating to the Utah Lake Authority. This bill, in Section 59-12-205, provides that 50% of each dollar collected from the local sales and use tax authorized within the lake authority boundary, as defined in Section 11-65-101, shall be distributed to the Utah Lake Authority, created in Section 11-65-201, beginning the next full calendar quarter following the creation of the Utah Lake Authority

- *Amends 59-12-205, 63J-1-602.2*

HB 443 Utah Inland Port Authority Amendments – Rep. Mike Schultz (*Effective March 21, 2022*) Beginning July 1, 2022, requires the tax commission to distribute 50% of each dollar collected under the Local Sales and Use Tax Act from transactions occurring within a project area created under the Utah Inland Port Authority Act. Clarifies that any revenue collected before July 1, 2022, from transactions occurring within a project area, shall not be distributed to the authority. Modifies and expands the definition of publicly owned infrastructure and improvements to include certain privately owned facilities. Eliminates language making an intermodal facility owned by the Authority subject to the privilege tax. Removes a primary municipality's property tax revenue from property tax differential, in some circumstances. Requires the primary municipality (Salt Lake City), the primary municipality's community development and renewal agency, and the Authority to enter into an agreement relating to the distribution of certain property tax revenue.

- *Amends 11-58-102, 11-58-106, 11-58-202, 11-58-203, 11-58-205, 11-58-302, 11-58-303, 11-58-304, 11-58-305, 11-58-601, 11-58-602, 11-58-801, 17D-4-102, 17D-4-203, 35A-16-304, 41-6a-2003, 59-12-205, 63A-3-401.5, 63H-1-102, 63H-1-502;*
- *Enacts 11-58-603, 11-58-604;*
- *Repeals 11-58-101*

2023

HB 58 Tax Modifications – Rep. Robert Spendlove (*Effective May 3, 2023*) This bill specifies whether the Tax Commission or the Division of Finance is responsible for making certain sales and use tax deposits, transfers, and diversions. HB 58 impacts multiple tax types including the state sales and use tax, the individual income tax, the corporate tax, the property tax, and impacts administrative garnishment orders. For a complete description of these changes please refer to the full bill.

- *Amends 17C-1-409, 17C-1-411, 17C-1-412, 26-36b-208, 51-9-902, 53-2a-1102, 59-1-401, 59-1-1420, 59-2-109, 59-2-201, 59-2-919.1, 59-2-1101, 59-2-1102, 59-2-1710, 59-2-1803, 59-10-552, 59-12-103, 59-12-205, 59-12-302, 59-*

12-354, 59-12-403, 59-12-603, 59-12-703, 59-12-802, 59-12-804, 59-12-1102, 59-12-1201, 59-12-1302, 59-12-1402, 59-12-2103, 59-12-2206, 63G-2-302, 63N-2-510, 63N-2-512
- *Enacts 59-2-1806, 59-2-1906*
- *Repeals 59-7-613, 59-7-614.9, 59-7-617, 59-7-622, 59-10-1013, 59-10-1040*

HB 499 Homeless Services Amendments - Rep. Steve Eliason (*Effective May 3, 2023*) On or before October 1 of each year, requires the Office of Homeless Services (office) to report to the Tax Commission the number of beds available at all homeless shelters located in each municipality that has a homeless shelter located within its geographic boundaries and that the office has not certified as an eligible municipality; effective January 1, 2024, increases the "annual local contribution" amount from the lesser of $200,000 or 1.8% of the revenue distribution under §59-12-205(2)(a)(i), to the lesser of $275,000 or 2.55% of that distribution; modifies the amount that Tax Commission is required to deduct from a distribution under §59-12-205(2)(a)(i) and deposit in the Homeless Shelter Cities Mitigation Restricted Account, by $250 for each available bed in a homeless shelter located within the boundaries of each county or municipality that was identified in the report received from the office on or before the previous October 1.
- *Amends 26B-1-202, 35A-16-203, 35A-16-302, 35A-16-303, 35A-16-401, 35A-16-402, 35A-16-403, 35A-16-404, 35A-16-501, 35A-16-602, 59-12-205*
- *Enacts 35A-16-405, 35A-16-501.5, 35A-16-502.5, 35A-16-701, 35A-16-702, 35A-16-703*
- *Repeals and Reenacts 35A-16-502*

SB 75 Sand and Gravel Sales Tax Amendments - Sen. Scott D. Sandall (*May 3, 2023*) Beginning July 2023, and each July thereafter, directs the Tax Commission to use the gross sales data obtained from all sand and gravel extraction sites in Utah for property tax purposes, to calculate the tonnage ratio of sand and gravel production in a single county, city, or town compared to sand and gravel production statewide during the previous calendar year; requires the Tax Commission to determine how much sales and use tax revenue was generated under Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act by businesses operating under NAICS Code 327320, Ready-Mix Concrete Manufacturing during the previous calendar year and transfer an amount equal to that ready-mix concrete revenue to each county, city, or town in proportion with the calculated sand and gravel tonnage ratio; specifies that the amount necessary to satisfy the revenue transfer will be drawn from the sales and use tax revenue distribution to each county, city, and town in proportion to each jurisdiction's share of statewide sales and use tax collections during the 12-month period preceding the transfer; authorizes the Tax Commission to disclose commercial information related to sand and gravel extraction sites, to the extent necessary to calculate the tonnage ratio attributable to each county, city, and town, and make the required revenue transfers; clarifies that, for purposes of determining whether an order is received for sales tax purposes, if the seller is an establishment within any of the following NAICS classifications, the seller or the seller's agent has not received all of the information necessary to determine whether the order can be accepted until the purchaser communicates to the fulfillment location that the purchaser is prepared to

receive the order: NAICS Industry Group 2123, Nonmetallic Mineral Mining and Quarrying, NAICS Code 327320, Ready-Mix Concrete Manufacturing, or NAICS Code 324121, Asphalt Paving Mixture and Block Manufacturing.

- *Amends 17C-1-409, 17C-1-411, 17C-1-412, 59-1-404, 59-12-205, 59-12-212*

END OF CHAPTER

County Option Sales & Use Tax

County Option Sales & Use Tax

In 1997 the Utah Legislature passed Senate Bill 26 which allowed counties to impose, by ordinance, a county option sales and use tax of ¼ of 1 percent on taxable transactions. The county option sales and use tax may be imposed on transactions that are located within the county, including transactions that are located within municipalities in the county. Revenue from this tax is returned to participating counties. All counties in Utah, with the exception of Emery, Kane, Millard and Tooele counties, adopted ordinances to impose this tax effective January 1, 1998. Tooele County followed, adopting this tax, effective January 1, 2001. Subsequently, Emery, Kane and Millard counties also elected to impose the tax, effective January 1, 2008.

Currently all counties have adopted ordinances to impose this tax at a 0.25 percent rate. This tax applies to the purchase price on the same transactions as the state sales and use tax and is collected in the same manner and at the same time as the state sales tax. For the most part, the same exemptions that apply to the state sales and use tax also apply to this tax. Aside from a single earmark, revenue from the county option sales and use tax is returned to participating counties using a divided distribution, 50 percent of local sales tax revenue is distributed to counties on a prorated population basis, while the remaining 50 percent is distributed based on a point of sale. A relatively small earmark from this tax goes to the Qualified Emergency Food Agencies Fund.

UTAH CODE: 59-12-Part 11

County Option Sales and Use Tax

Fiscal Year	Total Tax Collections [1]	Emergency Food Agency Diversion [2]	Distributed to Counties	Real Tax Collections [3]	Real Per Capita	Tax Rate %	Derived Taxable Sales	Notes
1998	21,807,595		21,807,595	13,587,287	6.47	0.25	8,723,038,000	General county option tax authorized (0.25%) effective Jan 1, 1998. All Counties impose except for Emery, Kane, Millard and Tooele Counties.
1999	71,832,982		71,832,982	44,069,314	20.58	0.25	28,733,192,800	
2000	74,014,757		74,014,757	44,426,625	20.26	0.25	29,605,902,800	
2001	77,306,326		77,306,326	44,893,337	19.98	0.25	30,922,530,400	Tooele County imposes county option tax effective Jan 1, 2001
2002	78,993,477		78,993,477	44,603,883	19.47	0.25	31,597,390,800	
2003	81,075,363		81,075,363	45,066,906	19.33	0.25	32,430,145,200	
2004	82,569,380		82,569,380	44,874,663	18.91	0.25	33,027,752,000	
2005	89,475,269		89,475,269	47,366,474	19.49	0.25	35,790,107,600	
2006	102,809,849		102,809,849	52,642,012	21.01	0.25	41,123,939,600	
2007	114,633,291		114,633,291	56,861,751	22.07	0.25	45,853,316,400	
2008	116,813,830		116,813,830	56,338,721	21.37	0.25	46,725,532,000	Emery, Kane, and Millard Counties impose county option tax effective Jan 1, 2008. Tax now imposed statewide in all counties.
2009	106,801,736		106,801,736	49,605,317	18.43	0.25	42,720,694,400	
2010	99,934,767	76,248	99,858,519	46,581,600	17.05	0.25	39,973,906,800	
2011	104,089,068	76,248	104,012,820	47,735,017	17.22	0.25	41,635,627,200	
2012	110,405,272	76,248	110,329,024	49,082,317	17.39	0.25	44,162,108,800	
2013	118,695,310	76,248	118,619,062	51,697,915	18.03	0.25	47,478,124,000	
2014	124,475,631	76,248	124,399,383	53,432,879	18.39	0.25	49,790,252,400	
2015	128,797,508	76,248	128,721,260	54,405,544	18.46	0.25	51,519,003,200	
2016	135,031,673	76,248	134,955,425	56,971,303	18.97	0.25	54,012,669,200	
2017	142,228,827	76,248	142,152,579	59,260,283	19.35	0.25	56,891,530,800	
2018	150,885,529	76,248	150,809,281	61,555,780	19.71	0.25	60,354,211,600	
2019	161,109,842	76,248	161,033,594	64,159,837	20.20	0.25	64,443,936,800	
2020	175,822,495	76,248	175,746,247	68,772,807	21.28	0.25	70,328,998,004	
2021	199,933,194	76,248	199,856,946	77,250,655	23.52	0.25	79,973,277,504	
2022	233,940,220	76,248	233,863,972	86,334,362	25.82	0.25	93,576,087,968	
2023	249,775,341	76,248	249,699,093	85,348,052	25.07	0.25	99,910,136,424	

1 Amounts are net of Tax Commission administrative fee and vendor discounts

2 Beginning July 1, 2009 (SB 189), the Tax Commission retained a portion of this tax for deposit into the Qualified Emergency Food Agencies Fund (calculated as the county's percentage of total county option sales for the month, as determined by the Tax Commission, times $6,354).

3 Real numbers are based on using the CPI and population of the previous calendar year. The CPI base period for real numbers: 1982 to 1984 = 100.

LEGISLATIVE HISTORY OF THE COUNTY OPTION SALES & USE TAX

1997

SB 26 Sales Tax Option for Counties—L. Alma Mansell (*Effective March 17, 1997*) The legislation authorized a county option sales and use tax of 1/4 of 1 percent; it required the county to hold public hearings and publish advertisements before levying the tax; provided for a modified referendum procedure; provided procedures for distributing revenues generated by the tax and administering the tax; modified the property tax certified rate provisions; and provided for adjustments to the taxable value for the base year for a redevelopment agency affected by a change in the certified tax rate.

- *Amends 59-2-924, 59-12-901, 59-12-902, 59-2-924*

2007

SB 223 Tax Amendments—Sen. Wayne Niederhauser (*Effective April 30, 2007*) This bill makes changes to income and sales tax sections of the code. Effective 1/1/08, SB 223 creates a new state sales and use tax of 25% to be imposed in those counties that have not enacted a **county option sales tax**

- *Amends 59-1-210, 59-1-901, 59-7-612, 59-10-104, 59-10-1012, 59-10-1014, 59-10-1202, 59-10-1203, 59-12-102, 59-12-103, 59-12-104, 59-12-401, 59-12-402, 59-12-403, 59-12-501, 59-12-502, 59-12-504, 59-12-703, 59-12-802, 59-12-804, 59-12-1001, 59-12-1302, 59-12-1402, 59-12-1503, 59-12-1703, 59-26-102, 59-26-103*
- *Enacts 26-9-4, 59-10-1106, 59-10-1206.1, 59-10-1206.2, 59-10-1206.9, 59-12-1801, 59-12-1802, 59-12-1803, 59-26-104.5*
- *Repeals and reenacts 59-7-614*
- *Uncodified Material Affected: Enacts uncodified material*

2009

SB 189 Amendments to Sales and Use Tax—Sen. Wayne Niederhauser (*Effective July 1, 2009*) Exempts from sales tax airline in-flight sales of tangible personal property or a product transferred electronically; reduces the amount of state sales tax to be deposited into the Qualified Emergency Food Agencies Fund and provides that a portion of the local option sales tax and the **county option sales tax** shall be deposited into that fund.

- *Amends 9−4−1409, 59−12−103, 59−12−104, 59−12−204, 59−12−1102, 59−12−2003*

END OF CHAPTER

Tourism, Recreation, Cultural, Convention, & Airport Facilities Tax

Tourism, Recreation, Cultural, Convention, & Airport Facilities Tax

The Tourism, Recreation, Cultural and Convention Facilities Tax, which was established in 1990, currently allows counties to impose by ordinance any or all of the following taxes:

- A tax not to exceed 7 percent 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.
- A tax not to exceed 7 percent on short-term rentals of off-highway vehicles and recreational vehicles.
- A tax not to exceed 1 percent on of all restaurant sales of alcoholic beverages, food and food ingredients, or prepared food.
- A county of the first class may also impose a tax not to exceed 0.5 percent for the accommodations and services, namely amounts paid or charged for tourist home, hotel, motel or trailer court accommodations and services that are regularly rented for less than 30 consecutive days.

Revenue from these taxes is returned to participating counties. Revenue is returned to the county from which the revenue was generated with the exception of certain portions of revenues from the tax on short-term vehicle rentals. Any revenue from a tax of over 3 percent on short-term vehicle rentals is returned to participating counties, using a formula that splits 70 percent of revenue between counties levying the tax based on the total amount of tax collected statewide, and 30 percent based on the total population of all counties imposing the tax. A county may use revenue from these taxes for financing tourism promotion, and for the development, operation and maintenance of airport, convention, cultural, recreation, or tourist facilities.

UTAH CODE: 59-12-Part 6

Tourism, Recreation, Cultural, and Convention Facilities (TRCC) Tax [1,2]

Fiscal Year	TRCC - Restaurant Tax Collections [1,4]	TRCC - Motor Vehicle Leasing Tax Collections [3,4]	TRCC - Room Rental Tax Collections [4]	TRCC - OHV and RV Leasing Tax Collections [6]	Total TRCC Tax Collections [4]	Notes
1991		1,133,611			1,297,131	
1992	5,196,424	1,699,340			7,766,386	
1993	10,733,208	2,077,182			13,480,252	
1994	12,445,308	2,054,652	636,517		15,037,582	
1995	13,837,866	2,708,562	874,380		16,677,406	
1996	15,385,535	3,120,704	938,543		18,726,270	
1997	16,591,163	3,530,557	1,121,197		21,805,637	
1998	17,533,887	3,591,362	1,164,563		22,323,767	
1999	18,941,707	6,067,781	1,165,440		26,693,041	See footnote 3
2000	20,301,025	8,858,793	1,114,251		30,926,333	
2001	21,010,358	9,642,909	1,215,049		32,287,809	
2002	22,706,744	8,809,366	1,429,491		33,037,909	
2003	22,732,885	8,460,390	1,257,034		33,774,470	
2004	23,934,143	8,373,362	1,248,887		34,037,735	
2005	25,622,947	8,918,232	1,302,456		36,255,996	
2006	27,885,719	12,013,715	4,727,840		45,401,207	Room rental tax includes convention transient room tax[5]
2007	30,406,608	10,890,454	3,040,235		44,337,297	
2008	32,910,359	13,439,489	1,652,819		48,002,666	
2009	33,590,698	10,049,811	1,610,609		45,251,119	
2010	32,652,122	11,153,236	1,453,123		45,258,481	
2011	34,107,108	11,678,508	1,565,613		47,351,230	
2012	36,234,612	12,187,781	1,711,955		50,134,347	
2013	38,869,833	12,451,675	1,803,876		53,125,383	
2014	42,065,031	14,301,417	1,938,783		58,305,231	
2015	45,256,847	14,509,723	2,105,072		61,871,642	
2016	48,920,859	15,625,490	2,307,922		66,854,270	
2017	51,602,234	16,873,546	2,567,105		71,042,885	
2018	52,823,437	17,525,908	2,734,167		73,083,512	
2019	57,241,826	18,839,108	2,824,531		78,905,465	
2020	57,468,098	16,778,990	2,506,798		76,753,886	
2021	61,066,008	14,197,138	1,528,257		76,791,402	
2022	74,978,883	25,036,884	3,205,415	85,778	103,306,960	
2023	82,772,265	25,362,965	3,764,944	212,127	112,112,301	

1 House Bill 438, Convention, Tourism, Cultural, and Recreation, and Facilities Operation Funding, effective July 1, 1991 allowed counties to impose a 1% tax on food prepared by restaurants for immediate consumption and a tax on motor vehicle rentals (see below). It also allowed a county of the first class to impose a transient room tax on hotel rooms of up to 0.5%. 1) on Restaurant Meals: 1% tax on prepared foods and beverages sold by restaurants. Currently, 27 out of the 29 counties in Utah impose the "restaurant tax" at 1.0%. Millard and Piute counties do not impose this tax. 2) on Hotel Accommodations: 1/2 of 1% of the rent for occupancy of a suite, room, or rooms in a hotel, motel, inn or similar public accommodation. This tax may only be imposed in first class counties (population of 700,000 or more). Currently, only Salt Lake County imposes this tax. 3)on Motor Vehicle Rentals: 3% on all short-term leases and rentals of motor vehicles not exceeding 30 days except when made to replace a vehicle being repaired.

2 Amounts are net of Tax Commission administrative fee and vendor discounts

3 Beginning January 1, 1999 a county legislative body of any county may impose, in addition to the above 3% motor vehicle rental tax, an additional 4% tax on short term leases and rentals of motor vehicles. Currently Davis, Morgan, Salt Lake, Sevier, Utah, Washington, and Weber counties impose this tax at 7% and Duchesne, Grand and Uintah counties impose it at 3%.

4 Amounts prior to 2007 for Restaurant, Motor Vehicle Leasing and Room Rental Taxes are based on distributions, not collections. Actual amounts distributed during the fiscal year differ from accrued amount in collections due to timing

5 In 2005 SB 211 authorized first class counties to impose an additional 1.25% transient room tax to fund convention facilities. This tax was only imposed by Salt Lake County. In 2006 HB 371 repealed the convention transient room tax effective 10/1/2006.

6 In 2020 SB 216 authorized a county legislative body to impose a tax not to exceed 7% on short-term rentals of off-highway vehicles and recreational vehicles beginning January 1, 2021

LEGISLATIVE HISTORY OF TOURISM, RECREATION, CULTURAL, CONVENTION, AND AIRPORT FACILITIES TAX:

1990

SB 175 Funding for Tourism, Recreation, and Convention Facilities—Dix H. McMullin (*Effective July 1, 1990*) The Utah Legislature allowed counties to impose a tourism, recreation and convention tax to provide operating revenues for tourism, recreation and convention facilities.

- *Amends 17-31-2, 59-12-301;*
- *Enacts 59-12-601, 59-12-602, 59-12-603;*
- *Repeals 17-31-1*

1991

HB 107 Tourism Marketing Amendments—Sheryl L. Allen (*Effective April 30, 2001*) This act increases the Tourism Marketing Performance Fund and broadens the Tourism Marketing Performance Fund Committee to include members of the tourism industry. It allows the Division of Travel Development to consult with counties and travel regions about effective tourism promotion, clarifies the purposes of both the tourism room tax and the tourism, recreation, cultural, and convention facilities tax. The act also requires counties with no existing tourism tax advisory boards to create and utilize a tourism tax advisory board.

HB 438 Convention, Tourism, Cultural, and Recreation, and Facilities Operation Funding—Rob W. Bishop (*Effective July 1, 1991*) This legislation allowed counties to impose an additional tourism, recreation, cultural and convention facility tax consisting of a 1 percent statewide restaurant tax on food prepared by restaurants for immediate consumption. The revenues were to be used for the purpose of financing, developing, operating, and maintaining tourism, recreation, cultural, and convention facilities and tourism promotion. It also allowed counties of the first class to impose an additional ½ of 1 percent transient room tax on hotel rooms to be used only for tourism promotion.

- *Amends 59-12-601, 59-12-602, 59-12-603*

1993

HB 205 Transient Room Tax Amendments—Rob W. Bishop (*Effective July 1, 1993*) This legislation broadened the permissible uses of the tourism tax on overnight lodging from tourism promotion only to tourism promotion and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities.

- *Amends 59-12-603*

1995

HB 205 Sales Tax on Theaters—Raymond W. Short (*Effective March 18, 1995*) The legislation excluded theaters, except dinner theaters, from sales tax imposed by counties

on restaurants for tourism promotion and the development of tourist recreation, cultural, and convention facilities.

- *Amends 59-12-602*

1998

HB 360 Amendments to Tourism, Recreation, Cultural, and Convention Tax—Christine Fox-Finlinson (*Effective January 1, 1999*) Authorizes counties that have imposed the motor vehicle short-term lease and rental tax to impose an additional tax of up to 4 percent on short-term leases and rentals of motor vehicles. The revenues from the additional tax shall be distributed among the counties imposing the additional tax based on point of sale (70 percent) and population of counties imposing the additional tax (30 percent).

- *Amends 59-12-108, 59-12-603*

2001

HB 107 Tourism Marketing Amendments—Sheryl L. Allen (*Efffective April 30, 2001*) This bill modified provisions of the Utah Code relating to tourism marketing and defined certain terms. It increased the money in the Tourism Marketing Performance Fund. This bill modified the Tourism Marketing Performance Fund Committee to include members of the tourism industry. It allowed the Division of Travel Development to consult with counties and travel regions about effective tourism promotion. This act clarified the purposes of the transient room tax and the tourism, recreation, cultural, and convention facilities tax. This bill also required counties with no existing tourism tax advisory boards to create and utilize a tourism tax advisory board and made technical changes.

- *Amends 9-2-1702, 9-2-1703, 9-2-1704, 9-2-1705, 9-3-204, 17-31-2, 59-12-603;*
- *Enacts 9-2-603, 9-2-1706, 17-31-8*

2001 Special Session

SB 1003 Taxes on Rentals of Public Sleeping Accommodations—John L. Valentine (*Effective July 1, 2001*) This act required that certain public sleeping accommodations must be regularly rented for a time period of less than 30 consecutive days to be subject to certain taxes within the Sales and Use Tax Act, and provided definitions.

- *Amends 59-12-102, 59-12-103, 59-12-351, 59-12-603;*
- *Repeals 17-31-4*

2004

HB 370 Tourism Tax Advisory Board—Todd E. Kiser (*Effective May 3, 2004*) This bill narrows the matters on which a tourism tax advisory board is required to advise the county legislative body in certain counties, and makes technical changes.

- *Amends 17-31-8*

2005

SB 137 Tourism, Recreation, Cultural, and Convention Facilities Tax Amendments– Sen. Howard A. Stephenson (*Effective July 1, 2005*) This bill amends the Tourism, Recreation, Cultural, and Convention Facilities Tax part to address the expenditure of revenues generated by a tax under that part. This bill requires a county of the first class (population of 700,000 or more) to expend revenue from the imposition of a tax on certain accommodations and services to fund a marketing and ticketing system designed for tourism promotion for ski areas within the county.

- *Amends 59-12-603*

SB 211 Funding for Convention Facilities—Sen. Michael G. Waddoups (*Effective July 1, 2005*) This bill amends the purposes for which revenues generated by the municipality transient room tax may be used; changes the distribution of revenues from the additional 4% tourism tax on leases or rentals of motor vehicles from 70% sales and 30% population of counties imposing this tax to 100% distribution based on sales within a county imposing this tax; authorizes a county legislative body to enact a 1% tax on accommodations and services; the tax may be used for purposes relating to convention facilities; providing for the collection, administration, and enforcement of the tax; authorizing the State Tax Commission to retain an administrative fee for collecting the tax.

- *Amends 59-12-352, 59-12-1601, 59-12-1602, 59-12-1603, 59-12-1604*

2005 First Special Session

HB 1011 Funding for Convention Facilities—Rep. David Clark (*Effective May 3, 2005*) This bill amends the Sales and Use Tax Act and enacts uncodified language to address funding for convention facilities. This bill: amends the purposes for which revenues generated by the municipality transient room tax may be used; modifies provisions relating to the enactment or repeal of the transient room tax for convention facilities; and makes technical changes. This bill appropriates: for fiscal year 2004−05 only, $4,000,000 from the General Fund to the Division of Finance to be transferred to Salt Lake County under certain circumstances and provides that the appropriation is non-lapsing.

- *Amends 59−12−352, 59−12−352 (Effective 07/01/05), 59−12−1603, 59−12−1603 (Effective 07/01/05)*

2006

HB 40 Expenditures for Tourism, Recreation, Cultural, and Convention Facilities Activities—J. Stuart Adams (*Effective May 1, 2006*) This bill modifies provisions related to revenue sources and expenditures for tourism, recreation, cultural, and convention facilities and activities. This bill: requires an audit of and report on the use of tourism, recreation, cultural, and convention facilities tax funds imposed by the legislative body of a county; modifies provisions related to the composition and duties of county tourism tax advisory boards; provides that the report on the use of transient room

tax funds and tourism, recreation, cultural, and convention facilities tax funds shall include a breakdown of expenditures of the tax funds into designated categories; provides that a copy of the report shall be forwarded to the Governor's Office of Economic Development, the county's tourism tax advisory board, and the Office of the Legislative Fiscal Analyst; and makes certain technical changes. The original bill was recommended by the Workforce Services and Community and Economic Development Interim Committee / Tourism Task Force

- *Amends 17−31−5.5, 17−31−8, 59−12−603*

2007

HB 38 Amendments to Local Option Sales and Use Taxes on Certain Accommodations and Services—Merlyn T. Newbold (*Effective April 20, 2007*) This bill amends the Recreational, Tourist, and Convention Bureaus chapter, the Transient Room Tax part, the Tourism, Recreation, Cultural, and Convention Facilities Tax part, and the Governor's Office of Economic Development chapter to address the imposition of a tax on certain accommodations and services and the expenditure or pledging of revenues collected from a tax on certain accommodations and services. This bill: addresses the expenditure or pledging of certain revenues collected from a local option sales and use tax on certain accommodations and services under the Transient Room Tax part by requiring a percentage of those revenues to be deposited into the Transient Room Tax Fund; clarifies that only a county of the first class may impose a tax: on certain accommodations and services; and under the Tourism, Recreation, Cultural, and Convention Facilities Tax part; creates the Transient Room Tax Fund; and makes technical changes.

- *Amends 17−31−5.5, 59−12−301, 59−12−603*
- *Enacts 63−38f−2201, 63−38f−2202, 63−38f−2203*

SB 64 Tourism, Recreation, Cultural, and Convention Facilities Tax—Advisory Board—Michael G. Waddoups (*Effective April 30, 2007*) This bill amends the Tourism, Recreation, Cultural, and Convention Facilities Tax part. This bill: requires an advisory board to be established to advise a county of the first class on the expenditure of revenues collected from a tax under Title 59, Chapter 12, Part 6, Tourism, Recreation, Cultural, and Convention Facilities Tax; and makes technical changes.

- *Amends 59−12−603*

2008

SB 245 Funding Related to Airports, Highways and Public Transit—Curtis S. Bramble (*Effective May 5, 2008*) This bill amends the Motor Vehicles Code, the Sales and Use Tax Act, and the Transportation Code relating to the local option highway construction and transportation corridor preservation fee, a local sales and use tax to fund tourism, recreation, cultural, convention, and airport facilities, a local sales and use tax to fund certain airport, highway, or public transit projects or services, a state sales and use tax, and financing of certain fixed guideways with certain airport revenue. This bill: addresses an audit relating to the local sales and use tax to fund tourism, recreation, cultural, convention, and airport facilities; reallocates a portion of the revenue received from the

local option highway construction and transportation corridor preservation fee imposed in a county of the first class from the County of the First Class State Highway Projects Fund to the legislative body of a city of the first class located within a county of the first class that has an international airport with a United States customs office within its boundaries; addresses amounts a seller may retain as a seller discount; repeals a purpose statement; provides part titles; defines terms; provides that a county legislative body may expend certain local sales and use tax revenues for an airport facility in addition to other purposes allowed by statute; addresses provisions relating to ordinances and bonding for purposes of the local sales and use tax to fund tourism, recreation, cultural, convention, and airport facilities; authorizes a county of the second class to impose a local option sales and use tax to fund certain airport, highway, or public transit projects or services; addresses the procedures and requirements for imposing the local option sales and use tax to fund certain airport, highway, or public transit projects or services, including providing that the sales and use tax is an agreement sales and use tax; imposes a state sales and use tax under certain circumstances; addresses the procedures and requirements for imposing the state sales and use tax, including providing that: the sales and use tax is an agreement sales and use tax; and the revenues are distributed to certain public transit districts; modifies the sources of funding for the Local Transportation Corridor Preservation Fund; creates a special revenue fund known as the County of the Second Class State Highway Projects Fund, including: addressing funding of the fund; and addressing the purposes for which fund monies may be expended; provides that an airport operator may not use airport revenue to contribute to constructing, equipping, maintaining, or operating a fixed guideway; and makes technical changes.

This bill coordinates with H.B. 206, Tax Amendments, to make substantive and technical amendments, including enacting Sections 59−12−1904, 59−12−1905, 59−12−1906, 59−12−2005, 59−12−2006, and 59−12−2007.

- *Amends 11−41−102, 17−31−5.5, 41−1a−1222, 59−12−102, 59−12−103, 59−12−104.2, 59−12−108, 59−12−602, 59−12−603, 72−2−117.5, 72−2−121, 72−10−102;*
- *Enacts 59−12−601.1, 59−12−1901, 59−12−1902, 59−12−1903, 59−12−2001, 59−12−200*

2009

HB 55 Amendments to Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act—Rep. Wayne Harper (*Retrospective to January 1, 2007*) Replaces language inadvertently repealed in prior legislation. The language that is replaced imposes the restaurant tax on sales of alcoholic beverages sold by a restaurant.

- *Amends 59-12-603*

2017

HB 143 Tax Advisory Board Amendments – Rep. Adam Gardiner (*Effective May 9, 2017*) This bill modifies membership requirements for board members of a tax advisory board for a county of the first class.

- *Amends 59-12-603*

2020

SB 216 Recreational Vehicle Tax Amendments – Sen. Ralph Okerlund (*Effective May 12, 2020*) Beginning January 1, 2021, authorizes a county legislative body to impose a tax not to exceed 7% on short-term rentals of off-highway vehicles and recreational vehicles; and allows sellers who monthly file and pay the tax collected to retain 1% of the tax imposed under Subsection 59-12-603(1)(a)(ii) and collected on rentals of off-highway vehicles and recreational vehicles.

- *Amends 59-12-108, 59-12-602, 59-12-603, 63N-2-502*

2023

HB 417 Motor Vehicle Tax Amendments – Rep Phil Lyman (*Effective May 3, 2023*) This bill provides the circumstances under which a county may use the revenue collected Tourism, Recreation, Cultural, Convention, and Airport Facilities tax on rental vehicles to mitigate the impacts of tourism.

- *Amends 17-31-5.5, 59-12-603*

SB 121 Car-Sharing Amendments - Sen. Michael K. McKell (*Effective July 1, 2023*) For purposes of the sales and use tax, defines the terms "car sharing," "car sharing program," "individual-owned shared vehicle," "shared vehicle," "shared vehicle driver," and "shared vehicle owner"; clarifies that the sales and use tax definition of "lease" or "rental" includes car sharing; excludes car sharing, a car-sharing program, a shared vehicle driver, and a shared vehicle owner from the 4.7% state sales tax rate and the 0.15% Medicaid Expansion Fund sales tax rate if the shared vehicle owner certifies on a form, acceptable to the Tax Commission, that all applicable sales and use taxes were paid on the purchase of the shared vehicle; clarifies that the marketplace facilitator collection and reporting obligations under §59-12-107.6 apply to all taxes imposed under Title 59, Chapter 12, Sales and Use Tax Act; retrospective to January 1, 2019, for a transaction that is the subject of an appeal pending on or filed after January 1, 2023, excludes car sharing from the definition of a "short-term rental" for purposes of Title 59, Chapter 12, Part 6, Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act; beginning on July 1, 2023, requires that if a county imposes a tax on short-term motor vehicle rentals under Title 59, Chapter 12, Part 6, Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act, this tax is also imposed at the same rate to car sharing except for car sharing for more than 30 days or car sharing that is for purposes of temporarily replacing a motor vehicle that is being repaired; beginning July 1, 2023, clarifies that the 2.5% tax on short-term rentals of motor vehicles under Title 59, Chapter 12, Part 12, Motor Vehicle Rental Tax, applies at the same rate to car sharing except for car sharing for more than 30 days or car sharing that is for purposes of temporarily replacing a motor vehicle that is being repaired.

- *Amends 59-12-102, 59-12-103, 59-12-107.6, 59-12-602, 59-12-603, 59-12-1201*
- *Enacts 11-26-401, 13-48a-101, 13-48a-102, 13-48a-201, 13-48a-202, 13-48a-203, 13-48a-204, 13-48a-205, 13-48a-301, 13-48a-302, 13-48a-303, 13-48a-304, 13-48a-305, 13-48a-306, 13-48a-307*

END OF CHAPTER

Transient Room Taxes

County Transient Room Tax

The County Transient Room Tax, which was established in 1966, allows counties to impose, by ordinance, a tax on amounts paid for tourist home, hotel, motel, or trailer court accommodations and services that are regularly rented for less than 30 consecutive days. This tax is in addition to any other applicable sales tax. This tax was initially imposed at a rate of up to 1.5 percent but has undergone several rate increases over the years. For a time, several counties collected their own Transient Room Tax revenue. However, in 2011, HB 82 repealed language allowing counties, cities and towns to collect transient room taxes.

Currently, counties are allowed to impose this tax up to 4.25 percent. The Tax Commission collects all county Transient Room taxes and distributes revenues to the counties that impose the tax. Revenues from this tax may be used for various purposes related to tourism as set forth in Utah Code and depend on the size of the county. For a county of the first class, 15 percent of funds from this tax are deposited in the Transient Room Tax Fund and used to mitigate impacts of traffic and parking relating to a convention facility in that county.

UTAH CODE: 59-12-Part 3

Municipality Transient Room Tax

The Municipality Transient Room Tax, which was established in 1997, allows municipalities to impose, by ordinance, a tax of up to 1 percent on amounts paid for tourist home, hotel, motel, or trailer court accommodations and services that are regularly rented for less than 30 consecutive days. In addition, subject to certain requirements, a municipality may impose an additional transient room tax of up to ½ of 1 percent to repay bonded or other indebtedness. Aside from the additional ½ of 1 percent, revenues from this tax may be used by a municipality for general fund purposes.

Additionally, in 2018 the Utah Legislature enacted SB 240, which authorizes the Military Installation Development Authority (MIDA) to levy a transient room tax on the same classes of accommodations as municipalities independently from the municipality in which it may be located. MIDA may tax accommodations at a rate of 15 percent of the amounts charged by the accommodations and services provider.

UTAH CODE: 59-12-Part 3A and 63H-1-205

State Transient Room Tax

Effective January 1, 2018, SB 264 which was passed in the 2017 General Legislative session, imposed a .32 percent state transient room tax on the same transactions subject to the county and municipal transient room taxes (accommodations less than 30 days). Of the revenue generated by this tax, six percent of the revenue collected, up to $300,000, shall be deposited annually into the Hospitality and Tourism Management Education Account to fund the Hospitality and Tourism Management Career and Technical Education Pilot Program. The remaining revenue is deposited into the Outdoor Recreation Infrastructure Account to fund the Outdoor Recreational Infrastructure Grant Program and the Recreation Infrastructure Grant Program.

UTAH CODE: 59-28

Transient Room Tax[1, 2]

Fiscal Year	County Transient Room Tax Collections[3]	First Class County Transient Room Tax Fund[4]	Municipality Transient Room Tax Collections[5]	State Transient Room Tax[6]	Total Transient Room Tax	Notes
1966	76,091				76,091	County wide transient room tax effective May 1965 with an initial maximum rate of 1.5%
1967	132,138				132,138	
1968	138,020				138,020	
1969	161,926				161,926	
1970	181,990				181,990	
1971	243,284				243,284	
1972	312,192				312,192	
1973	472,685				472,685	
1974	570,789				570,789	
1975	623,219				623,219	The county wide tax Rate maximum limit was raised to 3%, effective Jun 1, 1975.
1976	1,031,466				1,031,466	
1977	1,356,373				1,356,373	
1978	1,747,049				1,747,049	
1979	2,104,871				2,104,871	
1980	2,362,173				2,362,173	
1981	2,678,628				2,678,628	
1982	3,168,894				3,168,894	
1983	3,567,711				3,567,711	
1984	4,169,118				4,169,118	
1985	4,925,929				4,925,929	
1986	5,425,932				5,425,932	
1987	5,124,968				5,124,968	
1988	6,003,309				6,003,309	
1989	6,699,420				6,699,420	
1990	6,852,411				6,852,411	
1991	8,266,512				8,266,512	
1992	8,169,169				8,169,169	
1993	10,051,735				10,051,735	
1994	10,826,711				10,826,711	
1995	11,784,423				11,784,423	
1996	13,364,431				13,364,431	
1997	14,948,604				14,948,604	
1998	15,036,402		40,520		15,076,922	Municipality Transient Room Tax begins effective Jan 1, 1998
1999	15,429,323		376,327		15,805,650	
2000	15,838,585		504,139		16,342,724	

Fiscal Year	County Transient Room Tax Collections [3]	First Class County Transient Room Tax Fund [4]	Municipality Transient Room Tax Collections [5]	State Transient Room Tax [6]	Total Transient Room Tax	Notes
2001	16,819,611		669,840		17,489,451	
2002	18,486,394		655,454		19,141,848	
2003	17,569,762		679,520		18,249,282	
2004	17,521,252		761,964		18,283,216	
2005	18,105,021		900,145		19,005,166	
2006	20,294,926		1,089,242		21,384,168	County Transient Room Tax Maximum increase to 4.25% effective May 1, 2006
2007	24,995,644		1,223,782		26,219,426	
2008	28,652,137	2,607,112	1,721,717		32,980,966	See footnote 4
2009	24,445,300	2,078,823	1,956,472		28,480,595	
2010	24,007,496	1,799,834	2,085,636		27,892,966	
2011	26,893,159	1,974,438	2,235,428		31,103,025	
2012	34,937,494	2,171,842	6,142,971		43,252,307	
2013	39,226,854	2,298,745	7,017,949		48,543,548	
2014	43,211,743	2,458,036	7,773,552		53,443,331	
2015	47,587,384	2,686,712	8,718,456		58,992,552	
2016	53,229,020	2,914,498	9,600,278		65,743,796	
2017	60,453,328	3,258,974	10,875,481		74,587,783	
2018	64,165,599	3,494,152	13,144,047	2,396,730	83,200,528	State Transient Room Tax begins effective Jan 1, 2018. See footnote 6.
2019	68,146,437	3,599,015	14,853,007	5,490,705	92,089,164	
2020	62,981,267	3,293,167	13,998,716	4,905,122	85,178,271	
2021	66,394,716	1,831,042	14,059,335	5,149,916	87,435,009	
2022	100,880,785	4,070,213	22,452,324	7,991,773	135,395,095	
2023	105,029,469	4,743,073	23,659,805	8,289,173	141,721,520	

1 All amounts are net of Tax Commission administrative fee and vendor discounts

2 Between 1990 and 2011 legislation allowed counties or municipalities to collect their own transient room tax. During this time some localities collected their own transient room tax. Amounts shown here only include tax collected by the Tax Commission and do not include amounts collected locally.

3 A county may impose a transient room tax of up to 4.25% of the rents charged for any suite, room or rooms in a motel, hotel, court, inn, or similar public accommodation for fewer than 30 days. Currently all counties impose this tax at rates between 3% and 4.25%.

4 Beginning on July 1, 2007 if a county of the first class imposes the county transient room tax, the first 15% shall be deposited into a fund used to mitigate the impacts of traffic and parking relating to a convention facility within the county. The "First Class County Transient Room Tax Fund" represents this fund and only impacts Salt Lake County.

5 A city or town may impose a municipality transient room tax of up to 1% of the rents charged for any suite, room or rooms in a motel, hotel, court, inn, or similar public accommodation for fewer than 30 days. An additional transient room tax of 0.5% may be imposed under certain circumstances to repay bonded or other indebtedness. Amounts shown here include both the municipality transient room tax collections and the additional municipality transient room tax collections. This category also includes the MIDA transient room tax, which is a tax of up to 15%.

6 Beginning on January 1, 2018, SB 264 from the 2017 General Sesssion imposes a state transient room tax of 0.32% of the rents charged for any suite, room or rooms in a motel, hotel, court, inn, or similar public accommodation for fewer than 30 days. 6% of the revenues are deposited into the Hospitality and Tourism Management Education Account and the remainder of the revenues are deposited into the Utah Outdoor Recreation Infrastructure Account.

LEGISLATIVE HISTORY OF THE COUNTY TRANSIENT ROOM TAX

1965

HB 102 Tourist and Convention Bureaus (*Effective May 11, 1965*) This bill authorized the governing body of each county to levy a transient room tax (of 1-1/2%) to establish, promote and finance recreational, tourist and convention promotion bureaus. This bill provided for the levy and collection of such funds; provided that such funds shall not revert to the General Fund; prohibited the use of such funds except as provided in the act; provided that the method of financing such bureaus is not exclusive or mandatory.

1966

Hotel, motel and like operators liable for collection of tax (see Chapter 31, Title 17, U.C.A., 1953).

1968

This year persons doing business as motor courts, motels and hotels were redefined.

1975

SB 107 Tourist and Convention Bureaus (*Effective May 13, 1975*) This bill provided authority in several counties to increase the transient room tax one and one-half percent. The rate ceiling increased from 1.5% to 3%.

1979

SB 181 Transient Room Tax Usage (*Effective May 8, 1979*) This act related to county recreation, tourist and convention bureaus. It allowed one-third of the transient room tax to be used by certain counties for acquisition, leasing, construction, furnishing and maintaining of facilities; allowed the issuance of bonds to pay costs incurred for those purposes; and allowed the entire tax to be pledged as security for bonds issued to finance those improvements.

1985

Defined the tax as applicable to the rental charge for any suite, room or room in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. The Tax Commission has authority to act as agent for the counties (definition changed).

1989

HB 182 Transient Room Tax Amendments—Douglas J. Holmes (*Effective April 24*, 1989) This bill allowed counties to use one-third of the revenue collected from the transient room tax for remodeling, construction, or maintenance of local convention bureaus.

- *Amends 17-31-2*

1990

SB 95 Transient Room Tax Collections—Lyle W. Hillyard (*Effective July 1, 1990*) This bill allowed counties to elect to collect transient room taxes, rather than the State Tax Commission.

- *Amends 59-12-302*

1992

HB 141 Transient Room Tax—Amendments—Glen E. Brown (*Effective July 1, 1992*) The legislation authorized penalties for failure to remit transient room taxes to the county government.

- *Amends 59-12-302*

1996

HB 241 Transient Room Tax Amendments—Thomas Hatch (*Effective July 1, 1996*) This legislation expanded the purposes and uses of the transient room tax to include paying for solid waste disposal operations, emergency medical services, search and rescue activities, and law enforcement activities as required to mitigate the impact of recreational, tourism, or convention activities. The legislative body of each county imposing the transient room tax is required to engage an independent auditor to perform an audit.

- *Amends 17-31-2*

1997

HB 98 Local Taxing Authority—John L. Valentine (*Effective January 1, 1998*) The legislation modified the business license fee and taxing authority of a municipality; clarified a municipality's authority to tax certain providers of telephone service; authorized a municipality to impose a transient room tax; authorized a municipality to impose an additional transient room tax under certain circumstances; modified the resort communities tax; authorized a municipality to impose an additional resort communities sales tax under certain circumstances; required a certified tax rate decrease for municipalities imposing an additional resort communities tax; and authorized a municipality to impose a highway tax. (General Session, 1997)

- *Amends 10-1-203 (Effective 07/01/97), 10-1-307 (Effective 07/01/97), 59-2-924, 59-12-108 (Effective 07/01/97), 59-12-302, 59-12-401;*

- *Enacts 59-12-402, 59-12-901, 59-12-902, 59-12-903, 59-12-904, 59-12-1001, 59-12-1002*

HB 327 Transient Room Tax Amendments—Jeff Alexander (*Effective July 1, 1997*) This legislation broadened the allowable uses of the county transient room tax (sales tax) by replacing "convention bureaus" with "conventions."

- *Amends 17-31-2*

1998

HB 357 Transient Room Tax Amendments—Keele Johnson (*Effective May 4, 1998*) This legislation expanded the purposes for which the transient room tax may be used to include the establishment and promotion of film production.

- *Amends 17-31-2*

2001

HB 107 Tourism Marketing Amendments—Sheryl L. Allen (*Efffective April 30, 2001*) This bill modified provisions of the Utah Code related to tourism marketing and defined certain terms. It increased the money in the Tourism Marketing Performance Fund. This bill modified the Tourism Marketing Performance Fund Committee to include members of the tourism industry. It allowed the Division of Travel Development to consult with counties and travel regions about effective tourism promotion. This act clarified the purposes of the **transient room tax** and the tourism, recreation, cultural, and convention facilities tax. This bill also required counties with no existing tourism tax advisory boards to create and utilize a tourism tax advisory board and made technical changes.

- *Amends 9-2-1702, 9-2-1703, 9-2-1704, 9-2-1705, 9-3-204, 17-31-2, 59-12-603;*
- *Enacts 9-2-603, 9-2-1706, 17-31-8*

2001 First Special Session

SB 1003 Taxes on Rentals of Public Sleeping Accommodations—John L. Valentine (*Effective July 1, 2001*) This act required that certain public sleeping accommodations must be regularly rented for a time period of less than 30 consecutive days to be subject to certain taxes within the Sales and Use Tax Act, and provided definitions.

- *Amends 59-12-102, 59-12-103, 59-12-351, 59-12-603;*
- *Repeals 17-31-4*

2006

HB 371 Transient Room Taxes Amendments—Rep. David Clark (*Rate increase effective May 1, 2006; Repealed sections effective October 1, 2006*) Increases the tax rate of the county transient room tax from a rate not to exceed 3% to a rate not to exceed 4.25%; repeals the 1.25% Transient Room Tax for Convention Facilities.

- *Amends 17-31-2, 59-12-301;*

- *Repeals 59-12-1601, 59-12-1602, 59-12-1603*

2007

HB 38 Amendments to Local Option Sales and Use Taxes on Certain Accommodations and Services—Merlyn T. Newbold (*Effective April 20, 2007*) This bill amends the Recreational, Tourist, and Convention Bureaus chapter, the Transient Room Tax part, the Tourism, Recreation, Cultural, and Convention Facilities Tax part, and the Governor's Office of Economic Development chapter to address the imposition of a tax on certain accommodations and services and the expenditure or pledging of revenues collected from a tax on certain accommodations and services. This bill: addresses the expenditure or pledging of certain revenues collected from a local option sales and use tax on certain accommodations and services under the Transient Room Tax part by requiring a percentage of those revenues to be deposited into the Transient Room Tax Fund; clarifies that only a county of the first class may impose a tax: on certain accommodations and services; and under the Tourism, Recreation, Cultural, and Convention Facilities Tax part; creates the Transient Room Tax Fund; and makes technical changes.

- *Amends 17−31−5.5, 59−12−301, 59−12−603*
- *Enacts 63−38f−2201, 63−38f−2202, 63−38f−2203*

2011

HB 82 Sales and Use Taxes on Certain Lodging Related Purchases—Rep. Todd Kiser (*Effective July 1, 2011*) Provides that the sales and use tax exemption for lodging related purchases made on or after 7/1/11 shall be administered in the form of a refund (except for federal government and foreign diplomat purchases, which remain at point of sale, and purchases by religious and charitable organizations that qualify for an exemption at the point of sale under Section 59-12-104.1); grants rulemaking authority to the State Tax Commission to prescribe the refund procedures; **repeals language that allowed counties, cities, and towns to collect transient room taxes**.

- *Amends 59-12-104, 59-12-302, 59-12-354;*
- *Enacts 59-12-104.6*

2018

SB 240 Military Installation Development Authority Amendments—Sen. Jerry Stevenson (*Effective May 8, 2018*) Creates the Military Installation Development Authority (MIDA) accommodations tax; establishes the maximum rate of the MIDA accommodations tax at 15% of the amounts paid or charged by the provider for accommodations and services; exempts amounts subject to the MIDA accommodations tax from the transient room and sales and use tax; requires private property owners within a project area to pay an annual payment to the MIDA equal to 1.2% of the taxable value of the parcel above the base taxable value of the parcel until the parcel obtains a certificate of occupancy and becomes subject to the property tax.

- *Amends 59-1-306, 59-12-104, 63H-1-102, 63H-1-302, 63H-1-501, 63H-1-502*

- *Enacts 59-28-108, 63H-1-205*

2020

HB 280 Transient Room Tax Provisions – Rep. Carl R. Albrecht (*Effective May 12, 2020*) Allows a county auditor to coordinate with the commission in determining whether to audit individual taxpayers for transient room tax; removes the time limitation applicable to a qualified municipality's authority to impose the additional municipal transient room tax; appropriates $140,000 for the auditing division and $124,000 for the taxpayer services division to employ staff or purchase resources to ensure taxpayers in counties of the fourth, fifth, and sixth class comply with transient room tax collection and remittance requirements.

- *Amends 17-31-2, 17-31-5.5, 59-12-118, 59-12-302, 59-12-353*

2021

HB 247 Transient Room Tax Amendments – Rep. Carl Albrecht (*Effective May 5, 2021*) This bill modifies the requirements for how a county of the fourth, fifth, or sixth class spends revenue from the transient room tax; limits the surplus in a transient room tax reserve fund; authorizes a county auditor to make referrals to assist the State Tax Commission in determining whether to audit a person that is required to collect and remit the transient room tax; creates a sunset date for provisions relating to expenditure of transient room tax revenue for an economic diversification activity; and makes technical and conforming changes.

- *Amends 17-31-2, 17-31-3, 17-31-5.5, 59-12-302, 63I-1-217*

2022

HB 323 Transient Room Tax Amendments – Evan J. Vickers (*Effective July 1, 2022*) This bill authorizes certain counties to use a certain amount of transient room tax revenue for visitor management and destination development if the expenditure is prioritized and recommended by a county's tourism tax advisory board; modifies provisions related to a transient room tax reserve fund; modifies the general powers and duties of a county legislative body related to the transient room tax; modifies provisions related to an annual report by a county legislative body; and makes technical changes.

- *Amends 17-31-2, 17-31-3, 17-31-5, 17-31-5.5*

LEGISLATIVE HISTORY OF THE MUNICIPAL TRANSIENT ROOM TAX

1997

HB 98 Local Taxing Authority (*Effective January 1, 1998*) The legislation modified the business license fee and taxing authority of a municipality; clarified a municipality's authority to tax certain providers of telephone service; authorized a municipality to impose a transient room tax; authorized a municipality to impose an additional transient room tax under certain circumstances; modified the resort communities tax; authorized a municipality to impose an additional resort communities sales tax under certain circumstances; required a certified tax rate decrease for municipalities imposing an additional resort communities tax; and authorized a municipality to impose a highway tax. This bill modified the sales and use tax monthly payment and vendor discount provisions. It also modified administration of the transient room tax. (General Session, 1997).

- *Amends 10-1-203, 10-1-307, 59-2-924, 59-12-108, 59-12-302, 59-12-401, 59-12-402, 59-12-901, 59-12-902, 59-12-903, 59-12-904, 59-12-1001, 59-12-1002*

2005

SB 211 Funding for Convention Facilities—Michael G. Waddoups (*Effective July 1, 2005*) This bill amends the Sales and Use Tax Act to provide funding for convention facilities. It amends the purposes for which revenues generated by the **municipality transient room tax** may be used; authorizes a county legislative body of a county of the first class to enact a tax on certain accommodations and services including: providing definitions; providing the rates of the tax; providing that the tax may be used for certain purposes relating to convention facilities; addressing the enactment and repeal of the tax; providing for the collection, administration, and enforcement of the tax; and authorizing the State Tax Commission to retain an administrative fee for collecting the tax; and makes technical changes.

- *Amends 59−12−352;*
- *Enacts 59−12−1601, 59−12−1602, 59−12−1603, 59−12−1604*

2005 First Special Session

HB 1011 Funding for Convention Facilities—Rep. David Clark (*Effective May 3, 2005*) This bill amends the Sales and Use Tax Act and enacts uncodified language to address funding for convention facilities. This bill: amends the purposes for which revenues generated by the **municipality transient room tax** may be used; modifies provisions relating to the enactment or repeal of the transient room tax for convention facilities; and makes technical changes. This bill appropriates: for fiscal year 2004−05 only, $4,000,000 from the General Fund to the Division of Finance to be transferred to Salt Lake County under certain circumstances and provides that the appropriation is non-lapsing.

- *Amends 59−12−352, 59−12−352 (Effective 07/01/05), 59−12−1603, 59−12−1603 (Effective 07/01/05)*

2009

SB 56 Military Installation Development Authority Amendments—Sheldon L. Killpack
(*Effective March 20, 2009*) This bill: authorizes the military installation development authority to levy a municipal energy sales and use tax, municipal telecommunications license tax, and a **transient room tax**; prohibits municipalities from levying a municipal energy sales and use tax, municipal telecommunications license tax, or a transient room tax in a project area described in a project area plan adopted by the military installation development authority; provides for a portion of sales and use tax revenues generated within a project area described in a project area plan adopted by the military installation development authority to be distributed to the military installation development authority; prohibits municipalities, local districts, and special service districts from annexing land within a military installation development authority project area without the consent of the military installation development authority; authorizes the military installation development authority to issue industrial revenue bonds and provides for the authority to be subject to the Utah Industrial Facilities and Development Act; authorizes the military installation development authority to issue assessment bonds and provides for the authority to be subject to the Assessment Area Act; modifies the definitions of "base taxable value," "military land," "project area," "project area budget," "publicly owned infrastructure and improvements," and "taxing entity," eliminates the definition of "record property owner," and enacts new definitions under the Military Installation Development Authority Act; modifies and clarifies the status of the military installation development authority to provide that it has statewide jurisdiction, that its purpose is to facilitate the development of military land, and that it is a political subdivision of the state and a public corporation; modifies the powers of the military installation development authority, including giving it the power to: acquire an interest in property outside a project area, if the board considers it necessary for fulfilling the authority's development objectives; and exercise exclusive police power within a project area; prohibits the military installation development authority from itself providing law enforcement or fire protection service; provides for the distribution of some tax increment revenue; requires some revenues to be used for municipal services within project areas; expands the military installation development authority's exemption from county and municipal ordinances to include an exemption from all county and municipal ordinances and regulations, not just those related to land use; exempts the military installation development authority from the jurisdiction of local districts and special service districts; requires the military installation development authority to provide notice of the establishment of project areas; authorizes the board of the military installation development authority to delegate powers to its staff; provides that board appointees serve at the pleasure of and may be removed and replaced by the appointing authority; modifies requirements for preparing and adopting a project area plan; requires the board of the military installation development authority to adopt a project area budget before

receiving or using tax increment and authorizes the board to amend a project area budget; provides that improvements become subject to property tax in the year during which the military installation development authority issues a certificate of occupancy; designates the authority chief financial officer as a public treasurer and requires the chief financial officer to invest certain authority funds as provided in the State Money Management Act; modifies a provision relating to the allowable uses of tax increment; and provides that, upon the dissolution of the military installation development authority, all title to its property vests in the state. This bill provides an immediate effective date.

- *Amends 10−1−304, 10−1−403, 10−2−401, 10−2−402, 11−17−2, 11−42−102, 17B−1−104, 17B−1−402, 17D−1−104, 17D−1−401, 59−12−205, 59−12−352, 63H−1−102, 63H−1−201, 63H−1−301, 63H−1−302, 63H−1−303, 63H−1−401, 63H−1−402, 63H−1−403, 63H−1−501, 63H−1−502, 63H−1−801;*
- *Enacts 11−17−3.5, 63H−1−203, 63H−1−405, 63H−1−503, 63H−1−706;*
- *Renumbers & amends 63H−1−404 to 63H−1−202*

2018

SB 240 Military Installation Development Authority Amendments—Sen. Jerry Stevenson (*Effective May 8, 2018*) Creates the Military Installation Development Authority (MIDA) accommodations tax; establishes the maximum rate of the MIDA accommodations tax at 15% of the amounts paid or charged by the provider for accommodations and services; exempts amounts subject to the MIDA accommodations tax from the transient room and sales and use tax; requires private property owners within a project area to pay an annual payment to the MIDA equal to 1.2% of the taxable value of the parcel above the base taxable value of the parcel until the parcel obtains a certificate of occupancy and becomes subject to the property tax.

- *Amends 59-1-306, 59-12-104, 63H-1-102, 63H-1-302, 63H-1-501, 63H-1-502*
- *Enacts 59-28-108, 63H-1-205*

2020

HB 280 Transient Room Tax Provisions – Rep. Carl R. Albrecht (*Effective May 12, 2020*) Allows a county auditor to coordinate with the commission in determining whether to audit individual taxpayers for transient room tax; removes the time limitation applicable to a qualified municipality's authority to impose the additional municipal transient room tax; appropriates $140,000 for the auditing division and $124,000 for the taxpayer services division to employ staff or purchase resources to ensure taxpayers in counties of the fourth, fifth, and sixth class comply with transient room tax collection and remittance requirements.

- *Amends 17-31-2, 17-31-5.5, 59-12-118, 59-12-302, 59-12-353*

2023

SB 289 Point of the Mountain State Land Authority Amendments - Sen. Jerry W. Stevenson (*Effective May 3, 2023*) Authorizes the Point of the Mountain State Land Authority (Authority) to impose a tax of up to 5% in addition to any other tax that may be imposed under Title 59, Chapter 12, Part 3A, Municipality Transient Room Tax, on amounts paid or charged for tourist home, hotel, motel, or trailer court accommodations and services that are regularly rented for less than 30 consecutive days; requires that in order to impose this tax, the Authority's board must adopt a resolution establishing the tax rate to be imposed; establishes that the tax shall take effect on the first day of the next calendar quarter after the Tax Commission receives notice from the Authority that the appropriate resolution has been adopted.

- *Amends 11-59-102,11-59-103, 11-59-205, 11-59-301, 11-59-302, 11-59-304, 11-59-501, 52-4-205, 59-12-352, 59-12-354, 59-12-355, 63A-5b-902*

LEGISLATIVE HISTORY OF THE STATE TRANSIENT ROOM TAX

2017

SB 264 Outdoor Recreation Grant Program—Sen. Ralph Okerlund (*Effective January 1, 2018*) Imposes a state transient room tax of .32% on accommodations and related services and allows a seller to retain 6% of amounts collected; directs the Tax Commission to deposit 6% of revenue collected from the state transient room tax into the Hospitality and Tourism Management Education Account not to exceed $300,000 in a fiscal year, and directs the Tax Commission to deposit the remaining balance of revenue collected from the state transient room tax into the Outdoor Recreation Infrastructure Account; authorizes the Tax Commission to retain an administrative charge; and repeals the state transient room tax on January 1, 2023.

- *Amends 63I-1-253, 63I-1-259, 63I-1-263, 63N-9-102, 63N-9-203*
- *Enacts 53A-15-206, 53A-15-207, 59-28-101, 59-28-102, 59-28-103, 59-28-104, 59-28-105, 59-28-106, 59-28-107, 63N-9-204, 63N-9-205*

2019

SB 249 Outdoor Recreation Grant Amendments - Sen. Ralph Okerlund (*Effective March 25, 2019*) This bill modifies the Outdoor Recreation Infrastructure Account; defines terms; creates the Recreation Restoration Infrastructure Grant Program; provides for the award of recreation restoration infrastructure grants; addresses rulemaking authority; requires reporting; and makes technical and conforming amendments.

- *Amends 59-28-103, 63N-9-204, 63N-9-205*
- *Enacts 63N-9-301, 63N-9-302, 63N-9-303*

2022

HB 125 State Transient Room Tax Modifications – Rep. Carl Albrecht (*Effective May 4, 2022*) This bill eliminates the scheduled repeal of the State Transient Room Tax Act (Title 59-28 was scheduled to be repealed on January 1, 2023); relating to the use of state transient room tax revenue: eliminates the scheduled repeal of the Hospitality and Tourism Management Education Account; eliminates the scheduled repeal of the Hospitality and Tourism Management Career and Technical Education Pilot Program; eliminates the scheduled repeal of the Outdoor Recreational Infrastructure Grant Program; and makes technical and conforming changes.

- *Amends 53E-1-203, 63I-1-253, 63I-1-259, 63I-1-263*

2023

HB 416 Transient Room Tax Amendments – Rep. Phil Lyman (*Effective May 3, 2023*) This bill modifies the sunset date of Section 17-31-2, from July 1, 2026 to July 1, 2023.

- *Amends 63I-1-217*

END OF CHAPTER

Local Option Sales & Use Taxes for Transportation

Local Option Sales & Use Taxes for Transportation

The Utah State Legislature originally established the Public Transit Tax in 1975. Since that time, the local option sales and use taxes for transportation have evolved to include several components to fund statutorily specified transit needs. These taxes are imposed on the transaction price of goods or services subject to the state sales and use tax, except for food and food ingredients. There are several components to this tax that compose a potential maximum rate of 1.25%. A county, city or town may impose a combination of the following local option taxes as follows:

1. A county, city or town my impose the Public Transit Tax (59-12-2213), which is a tax of up to 0.3% and was established in 1975; or a city or town may impose the Municipal Highways Tax (59-12-2215) which is a tax of up to 0.3% and was established in 1998.

2. A county, city or town my impose the Additional Public Transit Tax (59-12-2214), which is a tax of 0.25% and was established in 1991; or a county may impose the Fixed Guideway Tax (59-12-2216) which is a tax of up to 0.3% and was established in 2004.

3. A county my impose the County Option Sales and Use Tax for Transportation (59-12-2217), which is a tax of up to 0.25% and was established in 2007; or a county, city, or town may impose the County, City, or Town Option Sales and Use Tax for Airports, Highways, and Systems for Public (59-12-2218) which is a tax of 0.25% and was established in 2009.

4. A county may impose the County Option Highways and Public Transit Tax (59-12-2219), which is a tax of 0.25% and was established in 2015.

5. A county may impose the County Option Public Transit Tax (59-12-2220), which is a tax of 0.2% and was established in 2018.

Revenues generated from these taxes are returned to the participating localities and/or the local transit authority if applicable. Funds from these taxes may be used for various transportation purposes as set forth in Utah code, including the construction and maintenance of roads and the establishment of public transit systems.

UTAH CODE: 59-12-2213, 59-12-2214, 59-12-2215, 59-12-2216, 59-12-2217, 59-12-2218, 59-12-2219, and 59-12-2220

Local Option Sales and Use Taxes for Transportation[1]

Fiscal Year	Public Transit Tax Collections[2]	Fixed Guideway Tax Collections[3]	Municipal Highways Tax Collections[4]	County of 2nd Class Airport, Highway, & Transit Tax Collections[5]	County Option Tax for Highways and Public Transit[6]	County Option for Public Transit[7]	Total Local Option Sales and Use Tax for Transportation
1975	1,383,395						1,383,395
1976	7,707,244						7,707,244
1977	9,560,527						9,560,527
1978	11,170,144						11,170,144
1979	12,807,371						12,807,371
1980	14,324,414						14,324,414
1981	15,088,745						15,088,745
1982	16,306,933						16,306,933
1983	16,873,281						16,873,281
1984	21,975,337						21,975,337
1985	21,701,966						21,701,966
1986	23,432,667						23,432,667
1987	23,848,184						23,848,184
1988	23,494,431						23,494,431
1989	25,237,562						25,237,562
1990	27,107,639						27,107,639
1991	30,330,496						30,330,496
1992	32,827,350						32,827,350
1993	36,467,153						36,467,153
1994	39,787,580						39,787,580
1995	44,771,182						44,771,182
1996	52,007,888						52,007,888
1997	54,994,824						54,994,824
1998	56,157,620		254,990				56,412,610
1999	60,449,471		2,284,742				62,734,213
2000	63,515,772		5,521,262				69,037,034
2001	69,934,273		5,744,043				75,678,316
2002	109,584,228		6,270,817				115,855,045
2003	109,799,340		6,612,983				116,412,323
2004	111,983,867		7,151,822				119,135,689
2005	120,563,263		8,432,989				128,996,252
2006	136,416,309		10,344,378				146,760,687
2007	159,143,160	1,499,204	11,324,318				171,966,682
2008	199,098,865	18,622,576	11,956,979				229,678,420
2009	177,405,986	14,115,297	11,608,893	4,651,652			207,781,828
2010	168,786,842	13,153,711	9,861,529	12,337,805			204,139,887

Fiscal Year	*Public Transit Tax Collections* [2]	*Fixed Guideway Tax Collections* [3]	*Municipal Highways Tax Collections* [4]	*County of 2nd Class Airport, Highway, & Transit Tax Collections* [5]	*County Option Tax for Highways and Public Transit* [6]	*County Option for Public Transit* [7]	*Total Local Option Sales and Use Tax for Transportation*
2011	171,841,524	13,882,223	10,913,121	12,534,128			209,170,996
2012	182,476,684	15,044,805	12,160,309	13,594,938			223,276,736
2013	196,666,230	16,583,170	13,024,439	15,003,673			241,277,512
2014	204,902,098	17,283,534	13,734,847	15,683,120			251,603,599
2015	213,820,222	18,108,917	14,077,645	16,570,473			262,577,257
2016	254,018,215	21,236,978	13,440,559	17,683,786	3,205,723		309,585,261
2017	267,850,686	22,928,302	14,537,212	19,090,497	27,525,028		351,931,725
2018	293,082,853	24,627,709	15,903,959	20,517,408	28,113,657		382,245,586
2019	308,135,186	26,766,588	17,049,196	22,302,666	82,669,474		456,923,110
2020	346,987,967	30,425,116	18,182,946	25,347,285	143,832,575	3,901,959	568,677,848
2021	385,975,631	36,498,926	22,263,258	30,408,762	168,487,055	4,413,520	648,047,152
2022	453,026,886	43,027,950	26,499,451	35,852,209	198,542,200	5,847,302	762,795,998
2023	486,807,381	45,413,097	28,177,874	37,833,998	211,579,086	6,262,683	816,074,119

1 All amounts are net of Tax Commission administrative fee and vendor discounts

2 A county, city or town may impose public transit taxes up to 0.8% to fund statutorily specified transit needs. This includes the public transit tax under 59-12-2213 (up to 0.3%), the additional public transit tax under 59-12-2214 (up to .25%) and the county option transportation tax under 59-12-2217 (up to 0.25%). Amount shown here do not include deposits before FY 2016 into the County of the First Class Highway Projects Fund and the Local Highway and the Transportation Corridor Preservation Fund.

3 A county that does not impose the additional public transit tax (see 59-12-2203) may impose a fixed guideway sales tax under 59-12-2216 of up to 0.3% to fund statutorily specified transit needs. Currently only Utah County imposes this tax. Amounts shown here do not include deposits into the Highway Projects Within Counties Fund before FY 2016.

4 A municipality that does not levy the public transit tax may impose a municipal highways sales and use tax under 59-12-2215 of 0.3%. Revenues from this tax must be used for the construction and maintenance of highways under the jurisdiction of the municipality.

5 A county not imposing the county option transportation tax under 59-12-2217 my impose a airport, highways and transit tax under 59-12-2218 at a rate of 0.25% to fund statutorily specified transit needs. Currently only Utah County imposes this tax. Amounts shown here do not include deposits into the Highway Projects Within Counties Fund.

6 A county may impose a tax of .25% under 59-12-2219 to fund statutorily specified transit needs. Enacted by HB 362 in the 2015 Legislative Session.

7 SB 136, enacted in the 2018 legislative session, authorizes a county to impose a sales tax of .2% under 59-12-2220 to fund public transit beginning July 1, 2019.

LEGISLATIVE HISTORY OF THE LOCAL OPTION SALES AND USE TAXES FOR TRANSPORTATION

1973

SB 89 Funding for Public Transit Districts (*Effective May 8, 1973*) This act provided for funding to the financial needs of public transit districts; provided for a ceiling exempt tax not to exceed two mills to provide part of this funding.

1974

HB 13 Local Option Sales Tax—No Fare Public Transit Allocation (*Effective April 4, 1974*) This bill authorized the imposition of an additional ¼ of 1% sales tax under the Uniform Local Sales and Use Tax Law of Utah in counties within a transit district organized pursuant to Title 11, Chapter 20, to fund a system of no-fare public transportation with such district under prescribed conditions.

1974 Second Special Session

HB 2 Local Option Sales Tax—Public Transit Allocation (*Effective August 15, 1974*) This bill authorized counties, cities and towns to impose an additional ¼ of 1 percent sales tax under the Uniform Local Sales and Use Tax Law of Utah in counties included in a transit district for fund a public transit system.

1975

SB 1 Public Transit Funds Amendment (*Passed January 29, 1975; signed May 13, 1975; Effective January 1, 1976*) This bill provided for correction of an error in the uniform local option sales and use tax law in respect to the imposition of a ¼ of 1% use tax to fund public transit. Legislation established the tax with a rate of 1/4 of 1 percent. The Public Transit Tax applies to the purchase price on transactions under the state's sales and use tax laws. This tax, however, applies only in localities where voters have approved the tax to finance local bus service. Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax. In these scenarios, the Utah Tax Commission acts as an agent for the localities. Salt Lake and Weber Counties opted to adopt the public transit tax.

1977

SB 348 Municipal Transit Tax Authorization (*Effective May 10, 1977*) This bill provided authority in municipalities within transit districts organized pursuant to Title 11, Chapter 20, to impose a sales and use tax of one-quarter of one percent to fund public transportation.

1981

HB 172 Public Transportation Limitations (*Effective May 12, 1981*) This bill provided authority in municipalities to organize, operate, and maintain a public transportation system under certain prescribed conditions. This bill authorized the governing body of any municipality to adopt a resolution allowing the municipality to organize, operate, and maintain a public transportation system within such municipality and to impose a sales and use tax or ¼ of 1% to fund the system; provided the resolution is, or has been, approved by the voters of the municipality in conformance with the requirements of sections 11-9-4 and 11-9-6.

1988

HB 239 Public Transit District Act Amendments—Afton B. Bradshaw (*Effective April 25, 1988)* Expands the bonding provisions to provide for the issuance of tax and revenue anticipation notes and allows municipalities as well as counties to provide funding to operate the public transit system and to appoint members to the board. The bill also expands the tax exempt status of district property and increases the limits of public bidding requirements.

- *Amends 11-20-4, 11-20-16, 11-20-17, 11-20-28, 11-20-38, 11-20-39, 11-20-55 and 11-20-59*

SB 64 Technical Tax Amendments—Lyle W. Hillyard (*Effective April 25, 1988; retrospective operation to January 1, 1988*) This bill made technical changes to several tax types and rearranged sections of the Code. Refer to complete bill text for additional details. This bill enacted 59-12-501, Public Transit Sales and Use Tax: In addition to other sales and use taxes, any county, city, or town within a transit district organized under Chapter 20, Title 11, may impose a sales and use tax of ¼ of 1% to fund a public transportation system only if the governing body of the county, city, or town, by resolution, submits the proposal to all the qualified voters within the county, city, or town for approval at a general or special election and it is approved by the majority of voters. Language in this section of the statute was previously located within the section of the Code dealing with local sales and use taxes (59-12-204).

1990

SB 108 Public Choice on Transit Tax Amendments—Kay S. Cornaby (*Effective January 1, 1991*) Allows a county, city, or town within a public transit district to impose an additional local sales and use tax of ¼ of 1 percent to fund the construction and operation of a fixed guideway, an expanded public transit system, and improvements to Interstate 15, subject to voter approval.

- *Amends 59-12-502*

1991 First Special Session

HB 3 Taxation—Transit Tax Amendments—Merrill F. Nelson (*Effective May 2, 1991*) Permits the vote on whether a ¼% sales tax should be levied for public transit service to those voters within the transit district, rather than to all voters within the county. The bill specifies legislative intent that this is a clarification of the existing statutes governing public transit districts.

- *Amends 59-12-501*

2001

HB 287 Public Transit Tax Amendments—Wayne A. Harper (*Effective March 16, 2001)* This act allows the 25% of the ¼ cent additional public transit tax to be used for all state highways within a county of the first class instead of only I-15 and for debt service and bond issuance costs related to those projects. The act creates the Public Transportation System Tax Highway Fund and allows a county of the first class, by inter-local agreement, to deposit revenue directly into the fund to be used within the county as prioritized by the Transportation Commission.

- *Amends 59-12-502, 59-12-502;*
- *Enacts 72-2-121. 2001 Utah Laws 217*

2002

SB 195 Sales and Use Tax Amendments—John W. Hickman (*Effective July 1, 2002)* This act modifies the Sales and Use Tax Act to expand the uses of a sales and use tax that may be imposed by a city or town for certain highway purposes to include funding a system for public transit and creates an exemption from the requirement that the city or town obtain voter approval to impose the tax.

- *Amends 59-12-1001, 59-12-1002*

2003

HB 30 Public Transit Districts Annexation Amendments—David N. Cox (*Effective May 5, 2003*) This act modifies provisions relating to Limited Purpose Local Government Entities and to Revenue and Taxation. The act requires voter approval of an annexation to a local district in which the counties, cities, and towns impose a sales and use tax for transit district purposes and clarifies that the election approving the annexation and imposition of the sales and use tax satisfies the voter approval requirement for imposition of the sales and use tax. The act makes technical changes.

- *Amends 17B-2-510, 17B-2-512, 59-12-501*

HB 136 County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems for Public Transit Rep. J. Alexander *(Effective April 1, 2004)* Authorizes a county legislative body to impose a .25% local option sales and use tax beginning on or after

April 1, 2004 for highways, fixed guideways, or systems for public transit, but only if the county has not imposed a tax under Section 59-12-502; requires a vote of residents.

- *Enacts 59-12-1501, 59-12-1502, 59-12-1503, 72-2-121*

2004

HB 157 Transportation Amendments—John Dougall (*Effective May 3, 2004*) This bill modifies the Utah Public Transit District Act, the Sales and Use Tax Act, and the Transportation Code to amend provisions relating to public transit districts and the Transportation Commission. This bill: provides that a public transit district board of trustees representing a population of more than 200,000 people shall and a public transit district board of trustees representing a population of 200,000 people or fewer may have one nonvoting, ex officio member who is a commissioner on the Transportation Commission and is appointed by the Transportation Commission; provides that a public transit district board of trustees shall report, at least annually, to the Transportation Commission on short−term and long−range public transit plans; provides that a county, city, or town may impose a public transit tax of up to 1/4 of 1% rather than 1/4 of 1%; provides that the Transportation Commission duties include: appointing one commissioner to serve as a nonvoting, ex officio member on the board of trustees of a transit district; and reviewing, at least annually, the short−term and long−range public transit plans reported by a public transit district's board of trustees; and makes technical changes. This bill takes provides an effective date.

- *Amends 17A−2−1038, 17A−2−1039, 59−12−501 (Effective 07/01/04), 72−1−303*

HB 273 Tax and Charge Amendments—Rep. Wayne A. Harper *(Effective July 1, 2004)* This bill amends the definition of durable medical equipment to require the equipment be used for home use only; reinstates language placing state sales tax revenues from non-nexus sellers into the Remote Sales Restricted Account when those revenues exceed a stated threshold; requires any revenues in the Remote Sales Restricted Account on July 1, 2004 to be deposited into the General Fund; provides that the account shall earn interest, which shall be deposited into the account; amends the sales tax exemption for drugs to allow the exemption regardless of whether a doctor or the patient presents the required prescription; clarifies that drugs purchased by a hospital or other medical facility qualify for the exemption; requires a seller that files a simplified electronic return to file an information report with the Tax Commission; indicates the information that a seller must include on the information report; requires the information report be filed electronically; provides for a $1,000 penalty, which may be waived by the commission for reasonable cause, for failure to file the information report; requires a non-nexus seller that is registered under the SST agreement to file an electronic sales tax return; provides that if a certified service provider is used as the seller's agent, the seller is not responsible for the certified service provider's failure to collect and remit sales taxes; relieves the certified service provider from: (a) the duty to remit sales tax for the seller's purchases; and (b) liability for a sales tax liability arising from the seller's fraud; provides that a seller/certified service provider is not liable for failing to collect and remit tax if the failure to collect and remit the tax is due to the seller's/certified service provider's reliance on incorrect data in the taxability

matrix prepared by the Tax Commission and required by the SST agreement; provides that a seller that uses a certified automated system or proprietary system is not liable for failure to collect and remit tax if the failure is due to an error in the system and the error occurs prior to the discovery of the error; requires a seller to remit taxes electronically if the seller is required to file a return electronically, or the seller has nexus and files a simplified electronic return; for all agreement sales and use taxes, establishes a vendor discount of 1.31% (instead of the current 1.5% state rate and 1% local rate on only certain local option sales taxes); the revenues the state would otherwise have been required to allow a vendor in the absence of the change to the state rate are allocated to local taxing jurisdictions based on a local taxing jurisdiction's percentage of total sales tax distributions; provides for a monetary allowance in accordance with terms to be determined by the governing board of the SST agreement; makes the following changes to the 1% local option sales tax hold harmless: (1) for all transactions other than transactions reported on the simplified electronic return by a seller that has multiple locations, the amendments will make the distribution of the 1% local option sales tax identical to the distribution of those revenues prior to SST; and (2) for transactions reported on the simplified electronic return by a seller with multiple locations, the revenue will be distributed among local taxing jurisdictions based on sellers' sales tax patterns for the previous year; estimates for new store locations that have an impact of at least 5% to the local taxing jurisdiction and are reported to the commission by the local taxing jurisdictions, and for new businesses, will be included in this distribution algorithm; allows a seller to use a 5-digit ZIP Code for purposes of determining the location of a transaction if a 9-digit ZIP Code is not available for the location, or if the seller is unable to determine the 9-digit ZIP Code after exercising due diligence; provides the Tax Commission authority to indicate in rule when a seller has exercised due diligence in determining a 9-digit ZIP Code and how to determine the local taxing jurisdiction within which a transaction is made if a seller is unable to make that determination; provides an exception to the normal SST sourcing requirements for florist delivery transactions that codifies current sourcing for these transactions and is in accordance with 2003 changes to the SST Agreement; conforms the language of all county and municipally imposed transient room taxes to match the language of the state sales tax on accommodations and services that are regularly rented for less than 30 consecutive days; amends Part 15, County Option Sales And Use Tax For Highways, Fixed Guideways, or Systems for Public Transit (2003 HB 136) to bring that part into conformity with the SST agreement; amends Section 69-2-5, Funding for 911 emergency telephone service, to bring that section into conformity with the SST agreement.

- *Amends 10−1−304, 10−1−307, 10−1−403, 10−1−405, 10−1−407, 10−1−408, 17−31−8, 59−1−302, 59−1−401, 59−12−102, 59−12−103, 59−12−103.2, 59−12−104, 59−12−105, 59−12−107, 59−12−107.1, 59−12−107.2, 59−12−108, 59−12−110, 59−12−110.1, 59−12−205, 59−12−207.1, 59−12−207.3, 59−12−207.5, 59−12−208.1, 59−12−301, 59−12−302, 59−12−352, 59−12−353, 59−12−354, 59−12−355, 59−12−356, 59−12−402, 59−12−403, 59−12−404, 59−12−501, 59−12−502, 59−12−504, 59−12−505, 59−12−603, 59−12−604, 59−12−703, 59−12−706, 59−12−802, 59−12−804, 59−12−806, 59−12−807, 59−12−1001, 59−12−1002, 59−12−1003,*

59−12−1102, 59−12−1103, 59−12−1201, 59−12−1302, 59−12−1303, 59−12−1402, 59−12−1404, 59−12−1503, 69−2−5;
- *Enacts 59−12−107.4, 59−12−107.5, 59−12−122, 59−12−303, 59−12−1504;*
- *Repeals 59−12−351*

2006

HB 372 Expenditure of Local Option Transportation Tax Revenue—Ben C. Ferry (*Effective May 1, 2006*) This bill: provides that beginning on July 1, 2006, and ending on July 1, 2007, a county of the first class may expend a certain amount of the 1/4% of the 1/4% public transit tax revenue dedicated for highway use to reconfigure railroad curves to decrease rail congestion; and makes technical changes.
- *Amends 59-12-502, 72-2-121*

2006 4th Special Session

HB 4001 County Option Funding for Regionally Significant Transportation Infrastructure—Rebecca Lockhart (*Effective September 19, 2006*) This bill: prohibits a county legislative body from using property taxes to fund fixed guide ways; provides definitions; authorizes a county legislative body to impose a local option sales and use tax of up to .25% beginning on or after April 1, 2007 for certain transportation uses; requires a county imposing the tax to establish a prioritization process with weighted criteria; requires at least 25% of the revenues collected in a county of the first or second class to be expended on corridor preservation; provides the purposes for which revenues collected for the tax may be expended; provides procedures and requirements for imposing the tax; establishes the duties of the State Tax Commission to administer, collect, and enforce the tax; and makes technical changes.
- *Amends 59−12−102 (Effective January 1, 2007), 72−2−117.5, 72−2−121*

2007

HB 98 County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems of Public Transit Amendments—Craig A. Frank (*Effective February 3, 2007*) This bill modifies the Local Government Bonding Act, the Sales and Use Tax Act, and the Transportation Finances Act by amending provisions relating to certain transportation local option sales and use tax provisions.
- *Amends 11-14-103, 11-14-307, 59-12-1502, 59-12-1503, 72-2-121.1*

HB 158 Amendments to Transportation Provisions—Wayne Harper (*Effective July 1, 2007*) This bill renames the Public Transportation System Tax Highway Fund as the County of the First Class State Highway Projects Fund; provides that the following shall be deposited in the fund: 70% of the revenue generated by the local corridor preservation fee imposed in a county of the first class; ¼% of a ¼% of the public transit tax revenue imposed under Section 59 12 502 in a county of the first class; and revenue generated

from the sales tax under Title 59, Chapter 12, Part 17, that is imposed in a county of the first class and designated for corridor preservation.

- *Amends 41-1a-222, 59-12-502, 59-12-1703, 63-38c-402, 72-2-117, 72-2-117.5, 72-2-121;*
- *Enacts 63B-16-101*

HB 226 Sales and Use Tax Highways and Public Transportation Amendments—Rep. John Dougall (*Effective July 1, 2007*) This bill provides that a county, city, or town is not required to be located within a transit district to impose the local option sales and use taxes for mass transit under Sections 59 12 501 and 502; repeals the requirement that a project relating to a fixed guideway system or a system for public transit be owned and operated by a public transit district in order for a county to expend revenues generated by the tax under Title 59, Chapter 12, Part 15, County Option Sales and Use Tax for highways, Fixed Guideways, or Systems for Public Transit, to fund that project.

- *Amends 59-12-501, 59-12-502, 59−12−1503*

SB 69 Local Corridor Preservation Fund Amendments—Sheldon L. Killpack (*Effective April 30, 2007*) This bill clarifies that the Local Transportation Corridor Preservation Fund shall be used to preserve highway corridors; requires the county's council of governments to establish a priority list of highway corridor preservation project within the county and obtain approval of the list from the county's legislative body; provides that a county's council of governments may only submit one priority list of highway corridor preservation projects within the county per calendar year and the county legislative body may only consider and approve one priority list of highway corridor preservation projects per calendar year; provides that a highway authority may not apply for monies to purchase a right-of way for a state highway unless the highway authority has: a transportation corridor property acquisition policy or ordinance in effect that meet federal requirements; and an access management policy or ordinance in effect that meets certain requirements and makes technical changes.

- *Amends 72-2-117.5*

2008

SB 245 Funding Relating to Airports, Highways, and Public Transit—Curtis S. Bramble (*Effective May 5, 2008*) This bill amends the Motor Vehicles Code, the Sales and Use Tax Act, and the Transportation Code relating to the local option highway construction and transportation corridor preservation fee, a local sales and use tax to fund tourism, recreation, cultural, convention, and airport facilities, a local sales and use tax to fund certain airport, highway or public transit projects or services, a state sales and use tax, and financing of certain fixed guideways with certain airport revenue. With respect to section 41-1a-1222, this bill renames the local option transportation corridor preservation fee ($10 on each vehicle registration) to the local option highway construction and transportation corridor preservation fee. In a county of the first class this money was to be deposited as follows: 50% to the County of the First Class State Highway Projects Fund created in Section 72-2-121; 20% to the legislative body of a city of the first class located in a county of the first class that has an international airport (with a customs office on its

premises) within its boundaries to be used for highway construction, reconstruction, or maintenance projects; and 30% of the revenue to be deposited in the Local Transportation Corridor Preservation Fund.

- *Amends 11-41-102, 17-31-5.5, 41-1a-1222, 59-12-102, 59-12-103, 59-12-104.2, 59-12-108, 59-12-602, 59-12-603, 72-2-117.5, 72-2-121, 72-10-102*
- *Enacts 59-12-601.1 (Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act), 59-12-1901 (County of the Second Class Airport, Highway, and Public Transit Sales and Use Tax Act), 59-12-1902, 59-12-1903, 59-12-2001 (Supplemental State Sales and Use Tax Act), 59-12-2002, 59-12-2003, 59-12-2004, 72-2-121.2 (County of the Second Class State Highway Projects Fund), 72-10-215*

HB 251 Sales and Use Tax Revisions—Rep. John Dougall *(Retrospective to January 1, 2008)* This bill repeals incorrect dates relating to the taxation of food and food ingredients; clarifies that the sales and use tax exemption relating to sales of aircraft manufactured in the state applies to aircraft if title passes in Utah; clarifies that a county, city, or town without a transit district may impose a sales and use tax of up to .30% to fund a public transportation system unless within the county, city, or town a sales and use tax is also imposed under Title 59, Chapter 12, Part 15, County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems for Public Transit (in which case the tax may be imposed only up to .25%).

2009

SB 248, Tax Amendments—Gregory S. Bell (*Effective March 24, 2009*) This bill amends the Sales and Use Tax Act and related provisions to address certain local sales and use taxes relating to airports, highways, and public transportation. This bill: amends the additional public transit tax to: expand the uses of tax revenues; create an exemption from certain election requirements; and provide that if an exemption from election requirements applies a county, city, or town shall obtain approval to impose the tax from the county, city, or town legislative body; amends a local option sales and use tax for airports, highways, and public transit by: providing and modifying definitions; allowing a city or town within a county of the second class to impose the tax in addition to a county of the second class under certain circumstances; modifying the purposes for which tax revenues may be expended, including providing that certain cities and towns may expend up to all of the revenues collected from the tax for certain airport facilities; addressing certain notice requirements for a city or town imposing the tax; and addressing procedures for the State Tax Commission to distribute tax revenues; addresses the expenditure of revenues deposited into the Local Transportation Corridor Preservation Fund if those revenues are allocated to a city or town that imposes the local option sales and use tax for airports, highways, and public transit; addresses the expenditure of revenues deposited into the County of the Second Class State Highway Projects Fund if those revenues are deposited for or allocated to a city or town that imposes the local option sales and use tax for airports, highways, and public transit; and makes technical changes. This bill provides an immediate effective date.

- *Amends 59−12−502, 59−12−1901, 59−12−1902, 59−12−1903, 72−2−117.5, 72−2−121.2*

2010

SB 30 Local Option Sales and Use Taxes for Transportation Act—Sen. Wayne Niederhauser (*Effective July 1, 2010*) Recodifies the following local option transportation sales taxes into a new Part 22 within Title 59, Chapter 12: 59-12-501; 59-12-502, Part 10, Part 15, Part 17, and Part 19.

- *Amends 10-8-86, 17-50-322, 17B-1-412, 59-12-102, 59-12-211, 59-12-602, 59-12-2003, 63B-11-501, 63B-11-502, 72-2-117.5, 72-2-121, 72-2-121.1 72-2-121.2, 72-10-215;*
- *Enacts 59-12-2201, 59-12-2202, 59-12-2203, 59-12-2204, 59-12-2205, 59-12-2206, 59-12-2207, 59-12-2208, 59-12-2209, 59-12-2210, 59-12-2211, 59-12-2212, 59-12-2212.1, 59-12-2213, 59-12-2214, 59-12-2215, 59-12-2216, 59-12-2217;*
- *Renumbers & amends 59-12-2218;*
- *Repeals 59−12−501, 59−12−502, 59−12−503, 59−12−504, 59−12−506, 59−12−507, 59−12−508, 59−12−1001, 59−12−1002, 59−12−1004, 59−12−1005, 59−12−1006, 59−12−1501, 59−12−1502, 59−12−1503, 59−12−1505, 59−12−1506, 59−12−1507, 59−12−1701, 59−12−1702, 59−12−1703, 59−12−1704, 59−12−1705, 59−12−1706, 59−12−1707, 59−12−1708, 59−12−1901, 59−12−1902, 59−12−1904, 59−12−1905, 59−12−1906*

2011

SB 222 Public Transit Amendments—Sen. Curtis Bramble (*Effective May 10, 2011*) Authorizes a local district that provides transportation services to adopt a resolution approving the annexation of the area outside of the local district's boundaries if: the area is within a county that has levied a local option sales and use tax, and the county legislative body has adopted a resolution approving the annexation of the areas outside of the local district; provides that a county, city, or town legislative body is not required to submit an opinion question to the county's, city's, or town's registered voters to impose a sales and use tax to fund public transit if the county, city, or town imposes a county sales and use tax for fixed guideways on or before July 1, 2011.

- *Amends 17B−1−415, 17B−2a−804, 17B−2a−814, 59−12−2213*

2012

HB 173 Transportation Funding Modifications—Brad L. Dee (*Effective July 1, 2012*) This bill provides that county option sales and use tax revenues for transportation may be used for a project that is a collector road in a county of the second class under certain circumstances; reduces the amount of bonds that may be issued to pay for highway construction or improvement; provides that portion of certain bond proceeds shall be

provided to the Department of Transportation to pay for, or to provide funds to, a municipality or county to pay for the costs of right-of-way acquisition, construction or improvements to certain highways; and provides for debt service and bond issuance costs for certain bonds that have been issued shall be paid by the Transportation Investment Fund of 2005 and the County of the First Class State Highways Fund.

- *Amends 59−12−2217, 63B−18−401, 72−2−121, 72−2−121.3, 72−2−124*

2014

SB 188 Local Option Sales Tax Amendments—Deidre M. Henderson *(Effective July 1, 2014)* This bill provides that a county, city, or town option sales and use tax for airports, highways, and systems for public transit may be used for additional purposes; provides that uses of a county, city, or town option sales and use tax for airports, highways, and systems for public transit shall be recommended by a metropolitan planning organization or council of governments; provides that a county, city, or town that has imposed this tax at the rate of .25% shall deposit the revenue collected from a tax rate of .05% into the Local Transportation Corridor Preservation Fund unless that tax had been imposed at .25% on July 1, 2010 or is imposed at that rate for a five-year continuous period beginning after July 1, 2010.

- *Amends 59-12-2218*

2015

HB 332 Local Transportation Corridor Preservation Fund Amendments – Rep. Michael S. Kennedy (*Effective May 12, 2015*) This bill provides that the expenditure of revenues from the Local Transportation Corridor Preservation Fund shall be authorized and managed by the local highway authority rather than the Department of Transportation; requires the **State Tax Commission** (rather than UDOT) to allocate the revenues provided to each county, city, or town imposing certain (local option sales and use taxes for transportation) fees and taxes or funds; requires the Department of Transportation to distribute the funds allocated to each county, city, or town; provides that a highway authority may not expend money to purchase a right-of-way for a state highway unless the highway authority has a transportation corridor property acquisition policy or ordinance in effect that meets Department of Transportation requirements for the acquisition of real property or any interests in real property except in certain circumstances; and
makes technical and conforming changes.

- Amends 72-2-117.5

HB 362 Transportation Infrastructure Funding—Rep. Johnny Anderson (*Effective July 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 December 31, 2015; 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.

- *Amends 51-2a-202, 59-12-2203, 59-12-2206, 59-12-2219, 59-13-102, 59-13-104, 59-13-201, 59-13-301, 63I-1-251, 63I-1-259, 72-1-212, 72-2-108*

2016

HB 183 County Option Sales and Use Tax For Highways and Public Transit Amendments—Rep. Jack Draxler (*Effective May 10, 2016*) Amends the distribution of revenue collected from the .25% local option sales and use tax for highways and public transit enacted by 2015 HB 362 by requiring certain counties of the 3d through 6th class to allocate to a public transit district (PTD) or eligible political subdivision (EPS) less than the full .10% of the .25% that HB 362 required; requires at least 25% of the .10% to be allocated to the PTD or EPS and the remainder split 50% to the county legislative body and 50% to the aggregate population/point of sale split shared in by all participating counties; allows a county of the 3d through 6th class whose voters approved the .25% tax prior to 5/10/16 to take advantage of the new allocation if the citizens of the county approve it by vote; these provisions apply to counties of the 3d through 6th class other than a county of the 3d through 6th class where: (1) the entire boundary of the county is annexed into a single public transit district; (2) the entire boundary of a county is not annexed into a single public transit district, but a city or town within the county is annexed into a single public transit district that also has a county of the first class annexed into the same public transit district); (3) the entire boundary of the county is not annexed into a single public transit district; or (4) there is not a public transit district within the county.

- *Amends 51-2a-202, 59-12-2219, 63I-1-259*

2017

HB 152 Transportation Funding Revisions – Rep. Scott Sandall (*Effective May 9, 2017*) This bill authorizes money in the Local Highway and Transportation Corridor

Preservation Fund to be used for construction, maintenance, and operation of class B and class C roads or survey monument restoration or repair with limitations in a county of the third, fourth, fifth, or sixth class; and makes technical and conforming changes.

- *Amends 41-1a-1222, 59-12-2217, 59-12-2218, 72-2-117.5*

SB 119 Sales and Use Tax Changes—Sen. Wayne A. Harper *(Retrospective to January 1, 2017)* Clarifies that the sales tax is imposed on the purchase price or sales price for amounts paid or charged; and adds the Section 59-12-2219 local option transportation sales and use tax to the definition of "agreement sales and use tax."

- *Amends 59-12-102, 59-12-103, 59-12-401, 59-12-402, 59-12-402.1, 59-12-703, 59-12-802, 59-12-804, 59-12-1302, 59-12-1402, 59-12-2003, 59-12-2103, 59-12-2204*

SB 182 Public Transportation Safety Oversight Amendments—Sen. Karen Mayne (*Effective May 9, 2017*) Authorizes the Tax Commission to transfer funds to both UTA and the county served by rail fixed guideway to cover the costs of safety oversight upon receipt of a written notice.

- *Amends 59-12-2206;*
- *Enacts 72-1-214*

2018

SB 136 Transportation Governance Amendments—Sen. Wayne Harper (*Multiple effective dates*) Effective January 1, 2019, defines alternative fuel vehicles as electric, hybrid electric, or plug-in hybrid electric motor vehicles, or any other vehicle not powered by motor fuel, special fuel, diesel fuel, natural gas, or propane; increases registration fees on alternative fuel motor vehicles; reduces funds allocated from the General Fund into the Transportation Investment Fund of 2005; creates the "Transit Transportation Investment Fund" within the Transportation Investment Fund of 2005 and deposits funds from the General Fund into the Transit Transportation Investment Fund; and effective May 8, 2018 imposes a June 30, 2022 deadline for local governments to impose certain local option sales and use taxes for transportation; authorizes a new local option sales and use tax for certain counties with public transit services of up to 0.20%; allows a city or town to impose a 0.25% local option sales and use tax if a county has not imposed a tax under Section 59-12-2219 prior to June 30, 2019, and amends the distribution of a tax imposed under that section; and requires the Department of Transportation to study a road user charge and implement a demonstration program.

- *Amends 11-13-103, 11-13-202, 11-13-206, 11-13-207, 17B-1-301, 17B-1-702, 17B-1-703, 17B-2a-802, 17B-2a-804, 17B-2a-807, 17B-2a-808, 17B-2a-810, 17B-2a-811, 17B-2a-826, 41-1a-102, 41-1a-1201, 41-1a-1206, 41-1a-1221, 52-4-103, 59-12-102, 59-12-103, 59-12-2202, 59-12-2203, 59-12-2217, 59-12-2218, 59-12-2219, 63G-6a-1402, 67-5-3, 72-1-102, 72-1-202, 72-1-203, 72-1-204, 72-1-208, 72-1-211, 72-1-213, 72-1-214, 72-1-303, 72-1-304, 72-1-305, 72-2-117.5, 72-2-121, 72-2-124, 72-5-401, 72-6-120*
- *Enacts 11-13-227, 17B-2a-803.1, 17B-2a-807.1, 17B-2a-808.1, 17B-2a-808.2, 17B-2a-810.1, 17B-2a-811.1, 36-29-103, 59-12-2220*

- *Repeals 17B-2a-807.5*

2019

SB 72 Transportation Governance and Funding Revisions—Sen. Wayne A. Harper *(Effective May 14, 2019)* Provides that the additional six month registration fee for an alternative fueled motor vehicle does not apply to motorcycles; beginning July 1, 2019, provides that the tax under §59-12-2220 may be imposed by a county if all of the available local taxes have been imposed (replacing language that required all available local taxes under Part 22 have been imposed by the county); removes language that prohibited a county, city, or town from imposing the tax under §59-12-2219 on or after July 1, 2022 and now allows, beginning July 1, 2020, a city or town to impose this tax at .25% if the county has not imposed it, but only if the city or town is annexed into a public transit district or is an eligible political subdivision; beginning January 1, 2020, annually increases the fuel tax on CNG, LNG, and hydrogen based on the previous fiscal year change in the CPI; provides that the Road Usage Charge program shall begin on January 1, 2020 and that UDOT shall administer the program, which may include contracting with an account manager; and provides that UDOT shall direct the DMV to hold the registration of a person enrolled in the Road Usage Charge program that is delinquent in payment of fees.

- *Amends 11-13-227, 17B-1-311, 17B-2a-802, 17B-2a-807.1, 17B-2a-808.1, 17B-2a-808.2, 17B-2a-826, 41-1a-102, 41-1a-203, 41-1a-1206, 59-12-103, 59-12-2202, 59-12-2203, 59-12-2214, 59-12-2215, 59-12-2216, 59-12-2217, 59-12-2218, 59-12-2219, 59-12-2220, 59-13-301, 72-6-403, 72-10-102*
- *Enacts 17B-2a-807.2, 17B-2a-827, 59-12-2212.2*
- *Repeals 17B-2a-803.1*
- *Coordinates with 2019's HB 57*

2020

SB 150 Transportation Governance and Funding Amendments – Sen. Wayne A. Harper (*Effective May 12, 2020*) Eliminates the requirement that a city or town must submit an opinion question to the voters prior to imposing the .30% city or town option sales and use tax for highways or to fund a system for public transit; and effective October 1, 2020, amends odometer disclosure requirements to exclude a vehicle 20 years old or older in compliance with federal law.

- *Amends 10-9a-206, 13-51-107, 17-27a-206, 17B-2a-802, 17B-2a-804, 17B-2a-808.1, 41-1a-902, 41-1a-1206, 59-12-2214, 59-12-2215, 59-12-2217, 72-1-102, 72-1-213.1, 72-1-303, 72-1-304, 72-2-107, 72-2-108, 72-2-124, 72-3-104, 72-6-118, 72-10-207*

2023

HB 63 Office of Rail Safety - Rep. Mike Schultz (*Effective March 31, 2024*) Authorizes a county or municipality with a commuter rail service provided by a public transit district to request local option sales and use tax revenue from a tax imposed under Title 59,

Chapter 12, Part 22, Local Option Sales and Use Taxes for Transportation Act; limits the amount of revenue requested to the amount necessary to carry out the safety inspections and function specified by the Office of Rail Safety; permits the county or municipality to transmit requested revenue to the Office of Rail Safety.

- *Amends 73-1-203*
- *Enacts 72-17-101, 72-17-102, 72-17-103, 72-17-104, 72-17-105, 72-17-106, 72-17-107, 72-17-108*

SB 175 Rural Transportation Infrastructure Fund - Sen. Derrin R. Owens (*Effective July 1, 2023*) On or before November 1 of each year, directs the Tax Commission to inform the Department of Transportation which counties within Utah qualify as a county of the third through sixth class in which a local option sales and use tax under §§59-12-2217, 59-12-2218, or 59-12-2219 have been imposed, and in which the local option sales and use tax under §59-12-2220 was not imposed on or before January 1, 2023; beginning January 1, 2024, requires the Tax Commission to transfer $2 of each registration fee imposed under §41-1a-1206 into the Rural Transportation Infrastructure Fund; beginning January 1, 2025, and each following January 1, directs the Tax Commission to increase the $2 transfer by an amount rounded to the nearest 1 cent which is equal to the greater of 0 and the transfer amount for previous calendar year multiplied by the actual percent change in the Consumer Price Index.

- *Amends 41-1a-1201*
- *Enacts 72-2-133*

SB 260 Transportation Funding Requirements - Sen. Kirk A. Cullimore (*Effective May 3, 2023*) For a county that imposed the tax under §59-12-2220 before January 1, 2023, the county may elect to either maintain the revenue distribution in place as of January 1, 2023 or to adopt the new distribution formula described below; for a county that imposes the tax under §59-12-2220 after January 1, 2023, or that elects to adopt the new distribution formula, requires the Tax Commission to distribute the sales and use tax revenue collected under §59-12-2220 according to specified distribution formulae based on whether all, part, or none of the county is annexed into a public transit district; provides that if a county passes an ordinance to either impose the tax under §59-12-2220 or adopt the new distribution formula for an already imposed tax under §59-12-2220, the tax or distribution formula will take effect on the first day of a calendar quarter after a 90-day period that begins on the date the Tax Commission receives written notice from the county of the ordinance's passage; requires the Housing and Community Development Division (division) of the Department of Workforce Services to annually provide the Tax Commission with a report of specified counties and specified municipalities that have failed to submit a moderate income housing report to the division or failed to cure the deficiencies in their moderate income housing report within 90 days after the division sent the county or municipality a notice of noncompliance; beginning January 1, 2024, if a specified county or municipality is included in the report that the Tax Commission receives from the division, requires the Tax Commission to redistribute that county's or municipality's share that is not designated for a public transit district, public transit provider, or county legislative body, to the other counties or municipalities that were not included in the report; establishes that this redistribution is effective the first day of the next calendar quarter 90 days after the Tax Commission receives the report from the division.

- *Amends 10-9a-408, 17-27a-408, 59-12-2202, 59-12-2219, 59-12-2220, 72-2-121, 72-2-124*

END OF CHAPTER

Other Sales and Use Taxes

Statewide Motor Vehicle Rental Tax

Enacted in 1997, the statewide motor vehicle rental tax is a 2.5 percent tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception for rental vehicles replacing a motor vehicle that is being repaired due to a repair or insurance agreement or a motor vehicle rented as a personal household goods moving van. Currently, revenues generated by this tax are credited to the Marda Dillree Corridor Preservation Fund.

UTAH CODE: 59-12 Part 12

Supplemental State Sales and Use Tax

Beginning on July 1, 2008, the state shall impose a tax within a city, town, or the unincorporated area of a county of the first or second class if, on January 1, 2008, there is a public transit district within any portion of that county. The rate is the difference between 0.3 percent and the rate being charged for certain public transit taxes within that locality (see 59-12-2003), but not to exceed 0.3 percent. In addition to sales exempt in state sales tax law, grocery food sales are also exempt from this tax. Revenues are distributed to the public transit district within that locality. Currently, this tax is only imposed in Davis and Weber Counties.

UTAH CODE: 59-12 Part 20

Botanical, Cultural, Recreational, and Zoological Sales and Use Tax

The Botanical, Cultural and Zoological Sales and Use Tax was originally established by the passage of SB 109 in 1993 and allowed counties to impose a sales tax to fund these activities. In 1996 the purposes and uses of the tax was expanded to include recreational facilities. Beginning July 1, 2001, this tax was expanded to allow cities and towns located within a second, third, fourth, fifth or sixth class county to also impose the tax subject to voter approval unless it is located in a county which already imposes the tax.

This tax is currently imposed at a rate of 1/10th of 1 percent of the purchase price on transactions subject to the state's sales and use tax laws. In addition to sales exempt in state sales tax law, grocery food sales are also exempt from this tax. Revenues from this tax are used by counties, cities or towns to fund activities related to the stated purposes.

UTAH CODE: 59-12-Part 7 and 59-12-Part 14

Rural Health Care Facilities Tax

The Rural County Hospital Tax was established in 1993 with the passage of HB 222. Subject to voter approval, a county legislative body may impose a local sales and use tax to fund certain rural health care facilities. In 2001, this tax was modified to allow certain cities to also impose this tax. This tax is currently imposed at a rate of up to 1 percent of the purchase price on transactions subject to the state's sales and use tax laws. In addition to sales exempt in state sales tax law, grocery food sales are also exempt from this tax.

UTAH CODE: 59-12-Part 8

Town Option & City or Town Option Sales and Use Tax

Beginning January 1, 1998, a town that imposed a license fee or tax on businesses based on gross receipts under Section 10-1-203 on or before January 1, 1996, may impose a sales and use tax up to 1 percent. Currently, Snowville is the only town imposing this tax. Additionally, beginning January 1, 2009, certain qualifying cities or towns may impose a separate sales and use tax up to 0.2 percent. Currently, only a small number of cities and towns have qualified and chosen to implement this tax. In addition to sales exempt in state sales tax law, grocery food sales are also exempt from these taxes.

UTAH CODE: 59-12-Part 13 and 59-12-Part 21

Resort Communities Sales and Use Tax

The Resort Communities Sales Tax was established in 1984. Municipalities whose transient room capacity is greater than or equal to 66 percent of the permanent census population may impose the Resort Communities Sales Tax. Qualifying municipalities may impose a tax up to 1.1 percent of the purchase price on transactions where the state sales tax is applied. An additional 1/2 percent may also be imposed, upon voter approval, or if the municipality imposed a license fee or tax on businesses based on gross receipts under Section 10-1-203 on or before January 1, 1996. In addition to exemptions provided for under the state sales tax law, sales of grocery food, motor vehicles, aircraft, watercraft, modular homes, manufactured homes, and mobile homes are also exempt from this tax.

UTAH CODE: 59-12-401 and 59-12-402

Municipal Energy Sales and Use Tax

The Municipal Energy Sales and Use Tax was established by HB 461 in 1996. This tax allows municipalities to impose a sales and use tax on the delivered value of taxable energy of up to 6%. MIDA and the Point of the Mountain State Land Authority may also levy this tax. The portion of a tariff for electricity produced from a new source of alternative energy that is higher than the tariff for other energy is exempt from this tax.

UTAH CODE: 10-1-Part 3

State Correctional Facility Sales and Use Tax

The State Correctional Facility Sales Tax was established in 2015. This local option tax under the Impacted Communities Tax Act allows a city or town where a new state correction facility with a capacity of 2,500 beds and constructed on or after May 12, 2015, to impose a local option sales tax of up to 0.5 percent. In addition to exemptions provided for under the state sales tax law, sales of grocery food, motor vehicles, aircraft, watercraft, modular homes, manufactured homes, and mobile homes are also exempt from this tax. Currently, Salt Lake City (which began imposing this tax in 2018) is the only city imposing this tax.

UTAH CODE: 59-12-402.1

Fair Park Special Event Sales Tax

The Fair Park Special Even Sales Tax was established by SB 187 in 2023. This tax allows the State Fair Park Authority to impose a fair park special event sales tax up to 1.5% of the purchase or sales price of alcoholic beverages, food and food ingredients, and prepared food that occur at a special event on fair park land, except within a qualified hotel, for which a special event permit is obtained under §59-12-106. This tax has not yet been imposed as of the publication of this report.

UTAH CODE: 59-12 Part 23

Other[1]

Fiscal Year	Statewide Motor Vehicle Rental Tax Collections[2]	Supplemental State Tax Collections[3]	Botanical, Cultural, Recreational and Zoological Tax Collections[4]	Rural County Health Care Facilities Tax Collections[5]	Town Option & City or Town Option Sales Tax Collections[6]	Resort Communities Tax Collections[7]	Municipal Energy Sales Tax Collections[8]	Correctional Facility Sales Tax Collections[9]	Other Total
1984						591,480			591,480
1985						866,905			866,905
1986						1,150,584			1,150,584
1987						1,366,658			1,366,658
1988						1,556,413			1,556,413
1989						1,243,240			1,243,240
1990						1,659,993			1,659,993
1991						2,448,835			2,448,835
1992						2,183,536			2,183,536
1993				184,881		2,586,230			2,771,111
1994				501,684		2,506,247			3,007,931
1995				742,985		3,183,933			3,926,918
1996				988,227		3,399,742			4,387,969
1997			4,018,574	1,121,861		3,975,435			9,115,870
1998	3,142,573		14,378,151	1,159,936	2,709	4,585,539	1,398,011		24,666,919
1999	3,165,196		14,864,307	1,220,444	24,526	6,432,922	1,430,899		27,138,294
2000	3,562,155		15,606,955	1,503,135	28,542	6,764,468	1,525,334		28,990,589
2001	3,743,275		16,273,984	4,084,883	30,751	7,328,211	2,947,163		34,408,267
2002	3,510,375		16,916,716	3,950,749	28,089	7,324,859	2,737,163		34,467,951
2003	3,149,264		16,947,739	3,848,322	25,041	7,684,387	2,526,496		34,181,249
2004	2,852,060		18,448,162	4,172,178	29,845	7,882,031	3,380,786		36,765,062
2005	3,320,001		19,916,601	5,060,736	32,812	9,707,339	3,726,302		41,763,791
2006	4,243,466		26,242,424	6,443,531	33,112	10,609,677	4,961,214		52,533,424
2007	4,030,263		31,881,204	7,874,753	35,539	11,716,452	3,180,300		58,718,511
2008	4,933,041		31,520,286	8,758,427	36,032	12,926,792	4,573,321		62,747,899
2009	3,741,538	2,825,858	27,065,125	8,350,545	439,687	11,675,733	4,767,549		58,866,035
2010	4,148,663	2,892,625	25,850,763	5,670,159	1,169,257	11,826,984	4,145,760		55,704,211
2011	4,387,174	2,883,597	26,787,519	2,404,742	2,058,343	12,691,911	3,926,601		55,139,887
2012	4,523,964	2,995,151	28,834,681	2,827,025	3,536,695	13,485,629	4,043,658		60,246,803
2013	4,720,995	3,167,314	30,696,717	2,951,635	3,647,621	14,388,889	4,186,852		63,760,023
2014	5,285,219	3,466,481	32,550,438	3,101,405	3,888,423	18,900,246	5,943,780		73,135,992
2015	5,409,519	3,630,158	34,097,604	3,177,859	4,139,566	20,436,237	5,140,959		76,031,902

Fiscal Year	Statewide Motor Vehicle Rental Tax Collections [2]	Supplemental State Tax Collections [3]	Botanical, Cultural, Recreational and Zoological Tax Collections [4]	Rural County Health Care Facilities Tax Collections [5]	Town Option & City or Town Option Sales Tax Collections [6]	Resort Communities Tax Collections [7]	Municipal Energy Sales Tax Collections [8]	Correctional Facility Sales Tax Collections [9]	Other Total
2016	5,896,589	3,836,659	39,258,976	3,443,599	7,140,636	22,241,055	4,981,184		86,798,698
2017	6,317,931	4,067,406	43,490,906	4,112,471	9,508,850	24,576,754	6,130,069		98,204,387
2018	6,690,297	4,228,925	46,289,158	5,977,640	9,941,803	25,559,888	6,143,306		104,831,017
2019	7,003,667	4,504,015	49,481,204	6,383,582	10,466,697	28,198,858	9,525,408	25,103,709	140,667,140
2020	6,114,774	4,926,231	54,417,567	6,349,636	10,905,639	27,974,966	7,553,932	38,711,116	156,953,860
2021	5,325,188	5,700,109	61,994,072	8,248,900	11,945,661	33,368,712	6,880,844	39,229,454	172,692,939
2022	9,348,832	6,511,960	74,012,901	9,434,850	13,775,717	43,106,950	10,230,267	49,828,782	216,250,259
2023	9,768,039	6,739,084	81,387,862	9,534,859	14,443,703	45,073,727	16,893,359	54,205,891	238,046,524

1 All amounts are net of Tax Commission administrative fee and vendor discounts

2 A statewide 2.5% tax on all short-term leases and rentals of motor vehicles not exceeding 30 days. There is an exception for rental vehicles replacing a motor vehicle that is being repaired due to a repair or insurance agreement or a motor vehicle rented as a personal household goods moving van.

3 Beginning on July 1, 2008, the state shall impose a tax within a city, town, or the unincorporated area of a county of the first or second class if, on January 1, 2008, there is a public transit district within any portion of that county of the first or second class. The rate is up the difference between 0.3% and the rate being charged for certain public transit taxes within that locality (see 59-12-2003), but not to exceed 0.3%. Revenues are distributed to the public transit district within that locality. Currently only imposed in Davis and Weber Counties

4 This tax is often referred to as the "ZAP" (zoo, arts, parks) tax. A county legislative body of any county may impose a sales and use tax of 0.1% to fund recreational and zoological facilities and botanical, cultural and zoological organizations in that county. Beginning July 1, 2001, cities and towns located within a second, third, fourth, fifth or sixth class county may also impose a 1/10 of 1% "zoo and arts tax" subject to voter approval unless it is located in a county which already imposes such a tax.

5 A county legislative body of any third, fourth, fifth or sixth class county or any city within a third, fourth, fifth or sixth class county may impose a local sales and use tax of up to 1% to fund "rural health care facilities". Beginning July 1, 2001, if a city imposes a rural hospital tax, the county in which the city is located may impose a rural hospital tax in all areas of the county except the city. Currently, Beaver City, Daggett County, Garfield County, and Kane County impose this tax at 1%.

6 Beginning January 1, 1998 a town may impose a sales and use tax up to 1%. Snowville is the only town imposing this tax. Beginning January 1, 2009 certain qualifying cities or towns may impose a sales and use tax up to 0.2%. South Salt Lake and Riverdale are the only localities imposing this tax.

7 A municipality may levy the resort communities tax if the transient room capacity of the municipality is greater than or equal to 66% of its U.S Census population. Qualifying municipalities may impose a tax of up to 1.1%. Effective January 1, 1998 qualifying resort communities may impose an additional 0.5% if a municipality imposed a license fee or tax based on gross receipts on or before Jan 1. 1996. Tax collections shown here include both the resort community tax and the additional resort community tax.

8 A municipality may levy a energy sales and use tax of up to 6% on taxable energy within the municipaliy.

9 A municipality may levy the state correctional facility sales and tax if the construction of a new state correctional facility has begun within the boundaries of the municipality. Qualifying municipalities may impose a tax of up to 0.5%.

LEGISLATIVE HISTORY OF THE STATEWIDE MOTOR VEHICLE RENTAL TAX

1997

HB 111 Transportation Corridor Funding—Marda Dillree (*Effective July 1, 1997*) Imposes a 2.5% rental tax on motor vehicles that are leased or rented for 30 days or less. Motor vehicles more than 12,000 pounds, moving vans, and motor vehicles leased or rented to replace a vehicle being repaired are exempted from this tax. Revenues must be deposited in the Transportation Corridor Preservation Revolving Loan Fund. The Transportation Corridor Preservation Revolving Loan Fund monies may be used for debt service.

- *Amends 27-12-103.6;*
- *Enacts 59-12-901*

2012

SB 14 Transportation Corridor Preservation Revolving Loan Fund Amendments—Sen. Peter C. Knudson (*Effective May 8, 2012*) This bill renames the Transportation Corridor Preservation Revolving Loan Fund as the Marda Dillree Corridor Preservation Fund; and makes conforming changes.

- *Amends 59-12-1201 (Motor Vehicle Rental Tax), 63B-7-503, 72-2-117, 72-5-111, 72-5-403*

2023

SB 121 Car-Sharing Amendments - Sen. Michael K. McKell (*Effective July 1, 2023*) For purposes of the sales and use tax, defines the terms "car sharing," "car sharing program," "individual-owned shared vehicle," "shared vehicle," "shared vehicle driver," and "shared vehicle owner"; clarifies that the sales and use tax definition of "lease" or "rental" includes car sharing; excludes car sharing, a car-sharing program, a shared vehicle driver, and a shared vehicle owner from the 4.7% state sales tax rate and the 0.15% Medicaid Expansion Fund sales tax rate if the shared vehicle owner certifies on a form, acceptable to the Tax Commission, that all applicable sales and use taxes were paid on the purchase of the shared vehicle; clarifies that the marketplace facilitator collection and reporting obligations under §59-12-107.6 apply to all taxes imposed under Title 59, Chapter 12, Sales and Use Tax Act; retrospective to January 1, 2019, for a transaction that is the subject of an appeal pending on or filed after January 1, 2023, excludes car sharing from the definition of a "short-term rental" for purposes of Title 59, Chapter 12, Part 6, Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act; beginning on July 1, 2023, requires that if a county imposes a tax on short-term motor vehicle rentals under Title 59, Chapter 12, Part 6, Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act, this tax is also imposed at the same rate to car sharing except for car sharing for more than 30 days or car sharing that is for purposes of temporarily replacing a motor vehicle that is being repaired; beginning July 1, 2023, clarifies that the 2.5% tax on short-term rentals of motor vehicles under Title 59, Chapter 12, Part 12, **Motor Vehicle Rental Tax**, applies at the same rate to car sharing

except for car sharing for more than 30 days or car sharing that is for purposes of temporarily replacing a motor vehicle that is being repaired.

- *Amends 59-12-102, 59-12-103, 59-12-107.6, 59-12-602, 59-12-603, 59-12-1201*
- *Enacts 11-26-401, 13-48a-101, 13-48a-102, 13-48a-201, 13-48a-202, 13-48a-203, 13-48a-204, 13-48a-205, 13-48a-301, 13-48a-302, 13-48a-303, 13-48a-304, 13-48a-305, 13-48a-306, 13-48a-307*

LEGISLATIVE HISTORY OF THE SUPPLEMENTAL STATE SALES AND USE TAX

2008

SB 245 Funding Relating to Airports, Highways, and Public Transit—Curtis S. Bramble (*Effective May 5, 2008*) This bill amends the Motor Vehicles Code, the Sales and Use Tax Act, and the Transportation Code relating to the local option highway construction and transportation corridor preservation fee, a local sales and use tax to fund tourism, recreation, cultural, convention, and airport facilities, a local sales and use tax to fund certain airport, highway or public transit projects or services, a state sales and use tax, and financing of certain fixed guideways with certain airport revenue. With respect to section 41-1a-1222, this bill renames the local option transportation corridor preservation fee ($10 on each vehicle registration) to the local option highway construction and transportation corridor preservation fee. In a county of the first class this money was to be deposited as follows: 50% to the County of the First Class State Highway Projects Fund created in Section 72-2-121; 20% to the legislative body of a city of the first class located in a county of the first class that has an international airport (with a customs office on its premises) within its boundaries to be used for highway construction, reconstruction, or maintenance projects; and 30% of the revenue to be deposited in the Local Transportation Corridor Preservation Fund.

- *Amends 11-41-102, 17-31-5.5, 41-1a-1222, 59-12-102, 59-12-103, 59-12-104.2, 59-12-108, 59-12-602, 59-12-603, 72-2-117.5, 72-2-121, 72-10-102*
- *Enacts 59-12-601.1 (Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act), 59-12-1901 (County of the Second Class Airport, Highway, and Public Transit Sales and Use Tax Act), 59-12-1902, 59-12-1903, 59-12-2001 (**Supplemental State Sales and Use Tax Act**), 59-12-2002, 59-12-2003, 59-12-2004, 72-2-121.2 (County of the Second Class State Highway Projects Fund), 72-10-215*

2009

SB 189 Amendments to Sales and Use Tax—Sen. Wayne Niederhauser (*Effective July 1, 2009*) Exempts from sales tax airline in-flight sales of tangible personal property or a product transferred electronically; reduces the amount of state sales tax to be deposited into the Qualified Emergency Food Agencies Fund and provides that a portion of the local option sales tax and the county option sales tax shall be deposited into that fund; modifies a sales and use tax exemption relating to a commercial airline carrier; and provides that the tax under Title 59, Chapter 12, Part 20, **Supplemental State Sales and Use Tax Act**, is imposed on the same transactions as the state sales and use tax: except for food and food ingredients under certain circumstances; and including sales of gas, electricity, heat, coal, fuel oil, or other fuels for residential use and makes technical changes.

- *Amends 9-4-1409, 59-12-103, 59-12-104, 59-12-1102, 59-12-2003*

LEGISLATIVE HISTORY OF THE BOTANICAL, CULTURAL, RECREATIONAL, AND ZOOLOGICAL SALES AND USE TAX

1993

SB 109 County Option Funding for Botanical, Cultural, and Zoological Organizations—Haven Barlow (*Effective June 1, 1993*) The legislation authorized counties to impose a voter-approved sales tax of 1/10 of 1 percent to fund botanical, cultural, and zoological organizations. It also provided guidelines for distribution of the revenues raised by the tax.

- *Enacts 59-12-701, 59-12-7-2, 59-12-703, 59-12-704*

1996

SB 94 Sales Tax—County Option for Public Recreation Facilities (*Effective April 1, 1996*) The legislation modified the purposes and uses of 1/10 of 1 percent county option sales tax to include supporting recreational facilities. The legislation also modified the distribution of tax revenues and requires botanical, cultural, or zoological organizations offering discounted admission to do so for all state residents.

1997

HB 148 County Option Sales Tax for Botanical and Cultural Organizations—Brian R. Allen (*Effective May 5, 1997*) This bill modified the role of the advisory board in first class counties created to advise the county legislative body on disbursement of earmarked sales tax revenues to help fund botanical and cultural organizations.

- *Amends 59-12-704*

1998

SB 156 Sales Tax for Arts and Recreation—David L. Buhler (*Effective March 14, 1998*) This bill expanded the definition of a "cultural organization" eligible to receive funding under this tax to include certain municipal or county cultural councils. It authorized a county legislative body to wave certain expense reporting requirements and made technical changes.

- *Amends 59-12-702, 59-12-704*

SB 209 Tax Expenditure for Zoological Facilities—L. Steven Poulton (*Effective May, 4, 1998*) For purposes of the sales tax for botanical, cultural, and zoological organizations, authorizes the use of the tax to support zoological facilities.

- *Amends 59-12-701, 59-12-702, 59-12-703, 59-12-704*

2000

HB 61 Distribution of Sales and Use Tax Revenues—Botanical, Cultural, Recreational, and Zoological Organizations or Facilities—Bradley T. Johnson *(Governor signed March 14, 2000; bill takes effect on July 1, 2000)* This bill modified the distribution of revenue provisions for the tax used for botanical, cultural, recreational, or zoological organizations or facilities and made technical changes. This bill specified that, in a county other than a count of the first class, the county legislative body shall, by ordinance, provide for the distribution of at least 30 percent but not more than 45 percent to support recreational facilities. The remainder of the revenues shall be distributed to support the following: one or more botanical organizations, one or more cultural organizations, one or more zoological organizations or one or more zoological facilities or a combination of these.

- *Amends 59-12-704*

2001

SB 234 Sales and Use Tax—Botanical, Cultural, Recreational, and Zoological Organizations or Facilities Amendments—Sen. L. Hillyard *(Effective July 1, 2001)* Allows cities and towns located within a county of the third, fourth, fifth, or sixth class to impose a zoo tax of .1% unless the county within which the city or town is located has imposed a county option zoo tax; requires that a majority of the residents of the city or town vote to impose the tax; establishes conditions under which the city or town legislative body may not impose the tax even if the county has not imposed the tax.

- *Amends 59-12-703, 59-12-704;*
- *Enacts 59-12-1401, 59-12-1402, 59-12-1403*

2003

HB 294 County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities Amendments--Rep. Sheryl L. Allen *(Effective July 1, 2003)* Modifies the formula for distributing the zoo, arts, and parks sales and use tax revenues to cultural, recreational, botanical, and zoological organizations; expands the potential recipients of the sales and use tax revenues in certain counties and clarifies what administrative units are eligible for receipt of revenues.

- *Amends 59-12-701, 59-12-702, 59-12-703, 59-12-704*

2004

HB 64 Amendments to Local Options Sales Tax for Municipalities—Rep. Sheryl L. Allen (*Effective May 3, 2004*) This bill extends from five to eight years the period for which the municipality imposed sales tax may be levied; requires each election for voter approval of the sales tax to take place at a regular general election or municipal general election; after a city has imposed the tax, a county may impose a county tax on all areas within the county except the city that has imposed the tax; and, effective July 1, 2004, extends to cities and towns in counties of the second class the authority to impose a sales tax for

funding recreational and zoological facilities and botanical, cultural, and zoological organizations.

- *Amends 59-12-703 (Superseded 7/1/04), 59-12-703 (Effective 7/1/04), 59-12-1401, 59-12-1402 (Superseded 7/1/04), 59-12-1402 (Effective 7/1/04)*

HB 125 County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities Amendments—Rep. Todd E. Kiser (*Effective July 1, 2004*) This bill amended the definition of "recreational facility" to include a "cultural facility" and defined the term "cultural facility" and made technical changes.

- *Amends 59-12-702*

2011

SB 51 Amendments to Local Sales and Use Taxes for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities—Sen. Lyle Hillyard (*Effective July 1, 2011*) Prescribes what an opinion question shall state for purposes of local sales and use taxes for botanical, cultural, recreational, and zoological organizations or facilities; addresses the purposes for which revenues collected from local sales and use taxes for botanical, cultural, recreational, and zoological organizations or facilities may be expended; changes the reauthorization period for a city or town sales and use tax for botanical, cultural, recreational, and zoological organizations or facilities from an eight-year period to a ten-year period.

- *Amends 59−12−702, 59−12−703, 59−12−704, 59−12−705, 59−12−1402, 59−12−1403*

2012

HJR 13 Joint Resolution—Tax Opinion Question—Rep. Gregory Hughes (This is a non-binding resolution that will not become effective unless approved by voters in 2012 and until a statute is enacted.) Authorizes the Legislature to present an opinion question to the legal voters on the ballot of the 2012 regular general election to impose a state sales and use tax to support and enhance heritage, arts, culture, and museums throughout the state in an amount equal to the difference between .15% and a tax imposed by counties, cities, and towns under Title 59, Chapter 12, Part 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, and Part 14, City or Town Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities.

2016

SB 137 County Option Funding for Botanical, Cultural, Recreational and Zoological Organizations and Facilities—Sen. Brian Shiozawa (*Effective January 1, 2017*) This bill changes the distribution of the "zoo tax" (County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities Tax) in a county of the first class. This bill states that a county legislative body may revise county ordinances to

reflect statutory changes to the distribution formula or eligible recipients of revenues from the "zoo tax" without submitting an opinion question to residents of the county.

- *Amends 59-12-702, 59-12-703, 59-12-704*

2021

SB 88 Local Option Sales Tax Distribution Amendments – Sen. Lincoln Fillmore (*Effective January 1, 2022*) This bill addresses the distribution of revenue generated by a county option sales tax for funding botanical, cultural, recreational, and zoological organizations or facilities by amending the eligibility requirements for certain botanical and cultural organizations to receive revenue; and makes technical.

- *Amends 59-12-704*

LEGISLATIVE HISTORY OF THE RURAL COUNTY HEALTH CARE FACILITIES TAX

1993

HB 404 County Option Funding for Rural County Hospitals—James F. Yardley (*Effective May 3, 1993*) This legislation authorized counties to impose a voter-approved sales tax of 1 percent to fund rural county hospitals.

- *Enacts 59-12-701, 59-12-702, 59-12-703*

1994

HB 109 County Option Funding for Rural County Hospitals—James F. Yardley (*Effective May 2, 1994*) Amends the 1 percent local option tax for funding rural county hospitals so counties may impose a levy of less than 1 percent.

- *Amends 59-12-802*

HB 222—City Option Funding for Rural Hospitals—James F. Yardley (*Effective May 2, 1994*) The legislation authorized cities to impose a sales tax up to 1 percent to fund city-owned hospitals located in third, fourth, or sixth class counties. Imposition of the tax requires majority approval by city residents.

- *Amends 59-12-804*

1998

HB 150 County Option Sales Tax for Long Term Care Centers—Jack A. Seitz (*Effective July 1, 1998*) Expands the imposition of the rural county hospital tax to include counties of the third, fourth, fifth, or sixth class that own a nursing care facility. Allows these counties to impose a sales and use tax of up to 1%, with approval of the electorate, for county owned nursing care facilities.

- *Amends 59-12-801, 59-12-802, 59-12-803*

2001

HB 323 Sales and Use Tax-Rural Hospital Tax Amendments—DeMar Bud Bowman (*Effective July 1, 2001*) This act provides that a county may not impose rural health care facility sales and use tax on a transaction to the extent that the transaction is already subject to a rural city hospital sales and use tax.

- *Amends 59-12-802 2001 Utah Laws 226*

2006

HB 193 Sales and Use Tax Funding for Health Care—John G. Mathis (*Effective July 1, 2006*) This bill amends the Sales and Use Tax Act to address sales and use tax funding for health care. This bill: provides definitions; modifies definitions; expands the purposes for which a county of the sixth class may expend revenues generated by a **county option**

sales and use tax for rural health care to include: emergency medical services; federally qualified health centers; free standing urgent care centers; or rural health clinics; addresses the purposes for which a county of the third, fourth, or fifth class may expend revenues generated by this tax; and makes technical changes.

- *Amends 59−12−801, 59−12−802 (See 59−1−1201 re: Eff*

SB 223 Tax Amendments—Wayne L. Niederhauser (*Effective January 1, 2008*) This bill impacts multiple tax types. SB 223 creates a restricted special revenue fund to distribute monies to fund rural health care facilities and services that are impacted by providing that food and food ingredients are not generally subject to local sales and use taxes for rural health care facilities and services, including: addressing the distribution and expenditure of fund revenues; and providing that unexpended monies remaining in the fund at the end of a fiscal year lapse into the General Fund; requires the State Tax Commission to provide data to the executive director of the Department of Health. This bill appropriates: for fiscal year 2007−08 only, $277,500 from the General Fund to the Rural Health Care Facilities Fund; and as an ongoing appropriation subject to future budget constraints, $555,000 from the General Fund for fiscal year 2008−09 to the Rural Health Care Facilities Fund.

2010

SB 191 Governmental Accounting Amendments—Sen. Lyle Hillyard (*Effective March 29, 2010*) Repeals provisions holding a county or municipality harmless from the loss of the imposition of the rural county health care facilities tax and the rural city hospital tax on food if a county repeals the rural county health care facilities tax or a city repeals the rural city hospital tax.

- *Amends 4−2−8.6, 4−2−8.7, 4−20−1, 4−20−1.5, 4−20−1.6, 4−20−2, 4−20−3, 9−4−802, 9−4−803, 13−1−2, 13−14−105, 13−15−3, 13−34−107, 13−35−105, 15−9−117, 16−10a−1703, 19−1−307, 19−3−106.2, 23−14−13, 26−2−12.5, 26−9−4, 26−18a−1, 26−18a−3, 26−18a−4, 35A−3−115, 35A−4−201, 35A−4−305, 35A−4−306, 35A−4−501, 35A−4−505, 35A−4−506, 35A−4−507, 51−5−4, 51−9−407, 53−10−602, 53−10−603, 53−10−604, 53−10−605, 53−10−606, 53A−16−101, 58−31b−103, 58−31b−503, 58−37−7.5, 58−44a−103, 58−55−503, 58−56−9.5, 58−76−103, 59−1−210, 59−7−614.5, 59−10−1108, 59−10−1306, 59−10−1308, 59−21−2, 62A−4a−309, 62A−4a−310, 62A−4a−311, 62A−15−503, 63A−5−220, 63B−10−401, 63J−1−104, 63J−1−602, 63J−6−203, 63M−1−902, 63M−1−903, 63M−1−904, 63M−1−905, 63M−1−906, 63M−1−908, 63M−1−909, 63M−1−1211, 63M−1−1802, 63M−1−1803, 63M−1−1804, 63M−1−2301, 63M−1−2302, 63M−1−2303, 63M−1−2304, 63M−1−2305, 67−5−25, 70−3a−203, 72−2−106, 72−2−120, 72−2−121, 72−2−121.1, 72−2−125, 72−6−118, 76−7−317.1, 78A−2−301, 78B−6−209;*
- *Enacts 62A−15−502.5;*
- *Repeals 63M−5−202*

2014

SB 176 Local Funding for Rural Health Care Amendments—Ralph Okerlund (*Effective May 13, 2014*) This bill expands the definition of a rural county nursing care facility, for purposes of the rural county health care facilities tax, to include a nursing care facility owned by a special service district that is created for the purpose of operating the nursing care facility within a county of the third, fourth, fifth, or sixth class and located outside of a standard metropolitan statistical area.

- *Amends 26-9-4, 59-12-801, 59-12-802, 59-12-804, 59-12-805;*
- *Repeals 59-12-803*

2023

HB 392 Rural County Health Care Facilities Tax Amendments - Rep. Walt Brooks (*Effective July 1, 2023*) Authorizes a county of the second class that has a national park and two or more state parks within its boundaries to impose the rural county health care facilities tax (imposition of this tax was previously limited to counties of the third through sixth class); requires a qualifying second class county that seeks to impose the tax to obtain approval from a majority of: the members of the county legislative body, the registered voters within the area to be subject to the tax, the members of the legislative body of each municipality within which the tax is to be imposed, and the members of the governing body of a special service district that is to provide emergency medical services in the area in which the tax is to be imposed; specifies that the area subject to the tax must include the entire unincorporated area of the county and must either include or exclude the entire boundary of any municipality within the county; requires a second class county that imposes the tax to use the revenue generated by the tax to fund emergency medical services provided by a political subdivision within the area that is subject to the tax.

- *Amends 59-12-801, 59-12-802*

LEGISLATIVE HISTORY OF THE TOWN OPTION & CITY OR TOWN OPTION SALES AND USE TAX

1998

HB 55 Town Option Sales and Use Tax– Peter C. Knudson (*Effective March 21, 1998*) Authorizes certain towns to impose an optional sales and use tax of up to 1%. To impose this tax, a town must have imposed a License Fee or Tax on businesses based on gross receipts on or before January 1, 1996.

- *Enacts 59-12-1301, 59-12-1302*

2008

HB 172 City or Town Option Sales and Use Tax (*Effective May 5, 2008*) This bill amends the Sales and Use Tax Act to authorize the imposition of a city or town option sales and use tax. This bill authorizes a city or town to impose a .20% city or town option sales tax if the city or town received additional revenues for the 12 consecutive months of fiscal year 2005-06 because the city or town would otherwise have received a distribution less than .75% of the taxable sales within that city or town; this additional tax may be imposed from January 1, 2009 through June 30, 2016. Notes: This bill coordinates with HB 206, Tax Amendments, to make substantive and technical amendments, including enacting 59-12-1904, 59-12-1905, and 59-12-1906

- *Amends 59-12-102;*
- *Enacts 59-12-1901, 59-12-1902, 59-12-1903*

2012

HB 81 City or Town Option Sales and Use Tax Amendments—Rep. Brad Dee (*Effective May 8, 2012*) Prohibits a city or town from imposing a tax authorized under Title 59, Chapter 12, Part 21 on or after 7/1/16 if the city or town is not imposing this tax on 6/30/16; provides that if a city or town imposes this tax on 6/30/16, the city or town shall repeal the tax on 7/1/16 unless, on or after 7/1/12, but on or before 6/30/16, a majority of the city or town's legislative body approves to continue to impose the tax; if a majority of the legislative body approves the tax, it may be imposed until no later than 6/30/30.

- *Amends 59−12−2103*

2015

SB 241 Sales Tax Amendments—Sen. Wayne A. Harper (*Effective May 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.

- *Amends 59-12-2103*

LEGISLATIVE HISTORY OF THE RESORT COMMUNITIES SALES TAX:

1983

HB 185 Resort Communities' Sales Taxes—Glen E. Brown (*Effective May 10, 1983*) This bill allows a municipality with a high capacity to host transients to impose, at its option, an additional sales tax of up to 1%. It required the municipality to grant certain exemptions and required any levying municipalities to pay any net costs to the state.

1988

SB 64 Technical Tax Amendments—Lyle W. Hillyard (*Effective April 25, 1988; retrospective operation to January 1, 1988*) This bill made technical changes to several tax types and rearranged sections of the Code. Refer to complete bill text for additional details. It also enacted section 59-12-401, Resort Communities Sales Tax: "In addition to other sales taxes, a city or town in which the transient room capacity equals or exceeds the permanent census population may impose a sales tax of up to 1% subject to exemptions provided for in Section 59-12-104, and shall exempt from that additional tax wholesale sales and sale of single items for which consideration paid is $2,500 or more. Language in this section was previously located in the section of the Code dealing with Local Sales and Use Taxes (59-12-204).

1997

HB 98 Local Taxing Authority—John L. Valentine (*Effective January 1, 1998*) The legislation modified the business license fee and taxing authority of a municipality; clarified a municipality's authority to tax certain providers of telephone service; authorized a municipality to impose a transient room tax; authorized a municipality to impose an additional transient room tax under certain circumstances; modified the resort communities tax (added in language that required a localities transient room capacity to be greater than or equal to 66% of its permanent census population in order to impose the tax); authorized a municipality to impose an additional resort communities sales tax under certain circumstances; required a certified tax rate decrease for municipalities imposing an additional resort communities tax; and authorized a municipality to impose a highway tax. This bill modified the sales and use tax monthly payment and vendor discount provisions. It also modified administration of the transient room tax. (General Session, 1997)

- *Amends 10-1-203, 10-1-307, 59-2-924, 59-12-108, 59-12-302, 59-12-401, 59-12-402, 59-12-901, 59-12-902, 59-12-903, 59-12-904, 59-12-1001, 59-12-1002*

2003

SB 147 Streamlined Sales Tax Project Amendments—Sen. L. Hillyard (*Effective July 1, 2004*) Authorizes the Tax Commission to enter into an agreement with one or more states relating to sales and use taxes; provides the purposes of the agreement, prescribes the

scope of the agreement, and grants the Tax Commission authority to make certain rules in furtherance of the agreement; defines numerous terms in accordance with the agreement; modifies requirements for enacting, repealing, or changing the tax rate of a local sales and use tax; provides a refundable income tax credit (instead of a sales tax exemption) for hand tools above $250 used in a farming operation; requires that an item delivered to the purchaser shall be subject to tax at the rate of the jurisdiction in which the item is delivered; amends **resort communities ta**x to apply to all sales (regardless of sales price) except sales of vehicles.

- Amends numerous provisions in section 59-12 of the code

2004

SB 13 Resort Communities Tax Amendment—Sen. Lyle W. Hillyard *(Effective May 3, 2004)* This bill defines the capacity of high-occupancy lodging, recreational unit lodging, special lodging unit lodging, and standard lodging; requires a municipality to file with the Tax Commission a form containing information regarding lodging capacity within the incorporated boundaries of the municipality at the time the resort community tax is originally imposed, and thereafter on or before September 1 annually; requires the Tax Commission to provide written notice to a municipality if the municipality has a transient room capacity that is less than 66% of the municipality's permanent census population; provides that a municipality that receives the written notice from the Tax Commission for 2 consecutive years may not impose a resort communities tax.

- *Amends 59−12−401, 59−12−40159−12−402, 59−12−402;*
- *Enacts 59−12−405*

2007

SB 223 Tax Amendments—Sen. Wayne Niederhauser (*Effective April 30, 2007*) In addition to numerous changes to income and sales taxes, this bill, effective 1/1/08, increases the resort communities tax from up to 1% to up to 1.1%.

- Amends 59-12-102, 59-12-103, 59-12-104 (resort communities tax) and numerous sections of the Code related to sales and income taxes (Sections 59-10 and 59-12 - refer to full bill for specific citations).

2010

SB 124 Military Installation Development Authority Modifications—Sen. Jerry Stevenson (*Effective March 2, 2010*) Authorizes the Military Installation Development Authority to impose a resort communities tax (but not an additional resort communities sales tax); provides the conditions under which a project area may include up to 150 additional acres of public or private land that is not contiguous to military land.

- *Amends 59-12-401, 59-12-402, 63H-1-102, 63H-1-201, 63H-1-202, 63H-1-203, 63H-1-302, 63H-1-401, 63H-1-402, 63H-1-501, 63H-1-502, 63H-1-602, 63J-1-602;*
- *Enacts 63H-1-504*

2013

HB 325 Military Installation Development Authority Amendments—Rep. Brad Dee
(*Effective July 1, 2013*) Provides that if a military installation development authority (MIDA) levies a resort communities tax, the actual number of permanent residents within the project area shall be used as part of the tax determination, and provides that the resort communities tax may be imposed if there are no permanent residents; provides for payment by a consumer of a municipal energy tax directly to the authority, if the consumer's energy supplier is not required under federal law to collect the tax; allows a MIDA to levy a MIDA energy tax on an energy supplier within a project area based on the delivered value of the energy; allows an energy supplier to recover an amount equal to its MIDA energy tax from its customers; provides that a MIDA energy tax is offset by any municipal energy tax paid by that customer on the same delivered value.

- *Amends 59-12-401, 63H-1-102, 63H-1-203, 63H-1-302, 63H-1-403, 63H-1-501, 63H-1-502;*
- *Enacts 63H-1-2*

2019

HB 382 Resort Communities Tax Amendments—Rep. Mark A. Strong *(Effective May14, 2019)* Increases the number of notices from two to three that the State Tax Commission must send to a municipality that no longer qualifies to impose a resort communities tax and modifies the timeframe for when a municipality that no longer qualifies to impose the tax must stop imposing the tax to July 1 of the year the municipality received the third notice.

- *Amends 59-12-405*

LEGISLATIVE HISTORY OF THE MUNICIPAL ENERGY SALES AND USE TAX

1996

HB 461 Municipal Energy Sales and Use Tax Law—Christine Fox (*Effective July 1, 1997*) Modifies the taxing authority of municipalities; creates a municipal energy sales and use tax act; provides procedures for imposing, reporting and collecting the tax, and distributing revenues generated by the tax; provides for the treatment of existing energy franchise taxes or contractual franchise fees; modifies the vendor sales and use tax remittance and discount provisions; provides rulemaking authority to the State Commission; subjects the energy sales and use tax to interim study; and makes technical corrections. Except for the grant of rulemaking authority to the State Tax Commission, the provisions of this bill take effect on July 1, 1997. The grant of rulemaking authority to the State Tax Commission is effective on July 1, 1996.

1998

SB 128 Municipal Energy Sales and Use Tax Exemption—Lyle W. Hillyard (*Effective May 4, 1998*) Allows a municipality to provide an exemption for the Energy Sales and Use Tax for customers who, as of July 1, 1997, were being supplied electrical energy by a supplier other than the municipality if the municipality is a generator of electrical energy for customers within its borders and the municipality is unable to generate electrical energy for the customer.

- *Amends 10-1-305*

2000

SB 167 Municipal Energy Sales and Use Tax—Computation of Taxable Base—John L. Valentine (*Effective May 1, 2000*) This bill clarifies the definition of "delivered value" to exclude the municipal energy sales and use tax.

- *Amends 10-1-303*

2006

HB 309 Municipal Energy Sales and Use Tax Amendments—Gregory H. Hughes (*Effective May 1, 2006)* This bill enacts definitions; enacts provisions relating to a reduction in the municipal energy sales and use tax on the sale or use of natural gas; requires a reduction in the amount of the natural gas portion of the municipal energy sales and use tax revenues paid to municipalities in December 2006 and December 2007 in an amount equal to the amount by which sales tax revenues exceed the amount of the previous year's revenues plus 10%; requires gas suppliers to reduce the municipal energy sales and use tax rate in December 2006 and December 2007 to offset the reduction in the natural gas portion of the municipal energy sales and use tax revenue to municipalities; and enact provisions related to the process for accomplishing those reductions.

- *Amends 10-1-307*

2010

HB 349 Sales and Use Tax Amendments—Wayne A. Harper (*Effective July 1, 2010*) This bill amends the Municipal Energy Sales and Use Tax Act and the Sales and Use Tax Act to address definitions, the administration of the municipal energy sales and use tax, provisions related to the collection, remittance, and payment of a tax on direct mail and certain sales and use taxes, and determining the location of certain transactions. This bill: modifies a definition and defines terms; provides that the administrative fee the State Tax Commission charges with respect to the municipal energy sales and use tax shall be expended to administer the municipal energy sales and use tax; addresses the collection, remittance, and payment of a tax on direct mail and certain sales and use taxes; addresses the determination of the location of certain transactions; and makes technical and conforming changes. This bill takes effect on July 1, 2010.

- *Amends 10−1−303, 10−1−307, 59−12−102, 59−12−123, 59−12−211;*
- *Enacts 59−12−211.1*

2021

SB 58 Metro Township Amendments – Sen. Karen Mayne (*Effective May 5, 2021*) Authorizes a metro township to impose the municipal energy sales and use tax and the municipal telecommunication's license tax.

- *Amends 10-1-303, 10-1-402, 10-3c-204*

LEGISLATIVE HISTORY OF THE STATE CORRECTIONAL FACILITIES SALES TAX:

2015

HB 454 Prison Development Amendments—Rep. Brad R. Wilson (*Effective May 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.

- *Amends 59-12-102, 59-12-400, 59-12-402.1, 59-12-403, 63A-5-225, 63B-24-101, 63C-15-102, 63C-15-201, 63C-15-203, 63C-16-101, 63C-16-102, 63C-16-201, 63C-16-202, 63C-16-203, 63C-16-204, 63I-1-263, 63I-2-263*

END OF CHAPTER

LEGISLATIVE HISTORY OF THE FAIR PARK SPECIAL EVENT TAX:

2023

SB 187 State Fair Park Amendments - Sen. Scott D. Sandall (*May 3, 2023*) Dissolves the Utah State Fair Park Corporation and creates the State Fair Park Authority (Authority); defines "applicable sales tax revenue" to mean all sales and use tax revenue on transactions occurring within a qualified hotel, except the revenue described in §59-12-205(2)(a)(ii)(A), and the revenue collected under Title 59, Chapter 12, Part 3A, Municipality Transient Room Tax; defines "qualified hotel" as a hotel on fair park land for which the Authority notifies the Tax Commission of the hotel's existence, location, and imminent operation; beginning the first day of the next calendar quarter that begins more than 60 days after the Authority provides notice to the Tax commission, requires the Tax Commission to distribute all applicable sales tax revenue to the Authority; authorizes the Authority to impose a **fair park special event sales tax** up to 1.5% of the purchase or sales price of alcoholic beverages, food and food ingredients, and prepared food that occur at a special event on fair park land, except within a qualified hotel, for which a special event permit is obtained under §59-12-106; subjects possession or beneficial use of property on fair park land to the privilege tax under Title 59, Chapter 4 and requires the county treasurer to pay the privilege tax collected to the Authority; requires the county treasurer to pay to the Authority all revenue derived from a property tax on the personal property located on any fair park land that is subject to the privilege tax; authorizes the Authority to issue development bonds that are exempt from all state income taxes except the corporate franchise tax; modifies the property tax definition of "incremental value" for purposes of the Authority to mean the taxable value of fair park land that is subject to either the privilege tax or the taxable value of personal property that is on fair park land and subject to the privilege tax.

- *Amends 11-36a-202, 59-2-924, 59-4-101, 63C-25-101, 63E-1-102, 63J-7-102, 67-3-12*
- *Enacts 11-68-401, 11-68-501, 11-68-502, 11-68-503, 11-68-504, 11-68-505, 11-68-506,* ***59-12-2301, 59-12-2302, 59-12-2303, 59-12-2304, 59-12-2305***
- *Renumbers and amends 11-68-101 (Renumbered from 63H-6-102, as last amended by Laws of Utah 2020, Chapter 152), 11-68-201 (Renumbered from 63H-6-103, as last amended by Laws of Utah 2022, Chapter 421), 11-68-202 (Renumbered from 63H-6-108, as last amended by Laws of Utah 2022, Chapter 421), 11-68-301 (Renumbered from 63H-6-104, as last amended by Laws of Utah 2020, Chapters 352 and 373), 11-68-302 (Renumbered from 63H-6-105, as renumbered and amended by Laws of Utah 2011, Chapter 370), 11-68-402 (Renumbered from 63H-6-109, as enacted by Laws of Utah 2016, Chapter 301), 11-68-403 (Renumbered from 63H-6-107, as last amended by Laws of Utah 2016, Chapter 301), 11-68-601 (Renumbered from 63H-6-106, as renumbered and amended by Laws of Utah 2011, Chapter 370)*
- *Repeals 63H-6-101, 63H-6-201, 63H-6-202, 63H-6-203, 63H-6-204, 63H-6-205*

END OF CHAPTER

INCOME TAXES

Individual Income Tax

Individual Income Tax

Utah's Individual Income Tax was enacted in 1931. Originally, Utah's income tax system was a bracketed income tax system, with multiple tax rates depending on individual income tax brackets. It remained a bracketed tax system, with income brackets and tax rates changing over time, until 2008, when the Utah Legislature and the Governor oversaw a significant change to Utah's individual income tax system. The traditional income tax system using multiple rates according to income brackets was changed to a new "single rate" system with a tax rate of 5 percent. In addition, the reforms provided certain nonrefundable and refundable income tax credits that a taxpayer may be eligible to claim, including a taxpayer tax credit, which phases out for incomes over a specific amount. The individual income tax has undergone many changes since both its inception and the 2008 tax reform.

Individual income taxes in Utah are based on state taxable income. State taxable income includes those items includable in state taxable income attributable to or resulting from:

- The ownership in this state of any interest in real or tangible personal property, including real property or property rights from which gross income from mining is derived; or
- The carrying on of a business, trade, profession or occupation in this state.

The state income tax rate is 4.85 percent (beginning tax year 2022). Prior to that, from tax years 2018 through 2021, the rate was 4.95 percent. Revenues from the individual income tax are deposited into the Income Tax Fund to be used to support public and higher education, children, and individuals with a disability. (The Utah Constitution was amended effective January 1, 2021, to expand the use of state income tax revenue. Prior to the amendments, individual income taxes and corporate franchise and income taxes could be used only for public and higher education.)

UTAH CODE: 59-10

Individual Income Tax

Fiscal Year	Tax Collections	YoY Percentage Change	Real Tax Collections [1]	Real Tax Per Capita	Top Tax Rate (%)	Mineral Production Tax Withholding [2]	Notes
1932	$248,734		$1,636,408	$3.18	4.00		Income Tax adopted in 1931. First returns rec'd in 1932.
1933	$162,554	-34.6%	$1,186,526	$2.30	4.00		From 1931-1935 filing fees were included w/ income tax
1934	$182,719	12.4%	$1,405,531	$2.71	4.00		revenues ($1 filing fee regardless of income). This
1935	$212,005	16.0%	$1,582,127	$3.03	5.00		provision was eliminated w/ the Income Tax Act of 1935.
1936	$498,919	135.3%	$3,641,745	$6.95	5.00		
1937	$804,962	61.3%	$5,791,094	$10.99	5.00		
1938	$864,240	7.4%	$6,001,667	$11.37	5.00		
1939	$692,298	-19.9%	$4,909,915	$9.04	5.00		
1940	$802,793	16.0%	$5,775,489	$10.64	5.00		
1941	$892,210	11.1%	$6,372,929	$11.55	5.00		
1942	$1,277,121	43.1%	$8,687,898	$15.77	5.00		
1943	$2,051,017	60.6%	$12,582,926	$22.03	5.00		
1944	$2,450,957	19.5%	$14,167,382	$22.14	5.00		
1945	$2,332,753	-4.8%	$13,254,278	$21.92	5.00		
1946	$2,579,189	10.6%	$14,328,828	$24.32	5.00		
1947	$3,177,317	23.2%	$16,293,933	$25.54	5.00		
1948	$3,398,317	7.0%	$15,239,090	$23.96	5.00		
1949	$4,210,437	23.9%	$17,470,693	$26.75	5.00		
1950	$4,111,214	-2.4%	$17,274,008	$25.75	5.00		
1951	$5,991,989	45.7%	$24,863,025	$35.73	5.00		
1952	$7,324,063	22.2%	$28,169,473	$39.89	5.00		
1953	$5,312,716	-27.5%	$20,047,985	$27.69	5.00		
1954	$5,682,080	7.0%	$21,281,199	$28.79	5.00		
1955	$6,483,458	14.1%	$24,102,074	$32.11	5.00		
1956	$8,417,479	29.8%	$31,408,504	$40.12	5.00		
1957	$9,605,287	14.1%	$35,313,555	$43.66	5.00		
1958	$11,396,278	18.6%	$40,556,149	$49.08	5.00		
1959	$12,436,675	9.1%	$43,033,478	$50.92	5.00		
1960	$16,717,974	34.4%	$57,450,082	$66.04	5.00		
1961	$17,067,126	2.1%	$57,659,209	$64.07	5.00		
1962	$18,944,967	11.0%	$63,361,094	$67.69	5.00		
1963	$20,691,989	9.2%	$68,516,520	$71.52	5.00		
1964	$22,394,684	8.2%	$73,185,242	$75.14	5.00		
1965	$24,900,374	11.2%	$80,323,787	$82.13	6.50		
1966	$40,587,491	63.0%	$128,849,178	$130.02	6.50		
1967	$39,947,742	-1.6%	$123,295,500	$122.20	6.50		
1968	$43,316,845	8.4%	$129,691,153	$127.27	6.50		
1969	$50,887,135	17.5%	$146,227,399	$142.11	6.50		
1970	$61,334,600	20.5%	$167,124,251	$159.62	6.50		
1971	$61,883,516	0.9%	$159,493,598	$149.62	6.50		
1972	$74,096,483	19.7%	$182,954,279	$166.15	6.50		
1973	$88,546,711	19.5%	$211,834,237	$186.62	7.25		
1974	$90,032,358	1.7%	$202,775,581	$173.47	7.25		
1975	$104,919,366	16.5%	$212,818,187	$177.80	7.75		
1976	$140,561,916	34.0%	$261,267,502	$211.74	7.75		
1977	$158,268,002	12.6%	$278,151,146	$218.66	7.75		
1978	$188,893,615	19.4%	$311,705,635	$236.87	7.75		
1979	$225,955,424	19.6%	$346,557,399	$254.12	7.75		
1980	$265,327,485	17.4%	$365,464,855	$258.11	7.75		
1981	$294,947,280	11.2%	$357,945,728	$242.84	7.75		
1982	$331,139,396	12.3%	$364,289,765	$240.46	7.75		
1983	$347,976,959	5.1%	$360,597,885	$231.45	7.75	2,170,434	Starting in 1983, a portion of the Mineral Withholding
1984	$390,912,919	12.3%	$392,482,850	$246.07	7.75	2,620,914	Tax (approx. 40%) is included in the income tax
1985	$435,509,993	11.4%	$419,162,650	$258.42	7.75	4,392,302	collections.
1986	$454,289,507	4.3%	$422,202,144	$256.97	7.75	5,324,940	
1987	$533,287,566	17.4%	$486,576,246	$292.59	7.75	1,511,580	
1988	$569,853,201	6.9%	$501,631,339	$298.95	7.35	1,621,360	
1989	$615,856,301	8.1%	$520,588,589	$308.04	7.20	3,641,605	
1990	$647,598,726	5.2%	$522,257,037	$306.13	7.20	3,108,164	

Fiscal Year	Tax Collections	YoY Percentage Change	Real Tax Collections [1]	Real Tax Per Capita	Top Tax Rate (%)	Mineral Production Tax Withholding [2]	Notes
1991	$717,599,792	10.8%	$549,043,452	$317.51	7.20	3,533,850	
1992	$784,430,264	9.3%	$575,939,988	$323.40	7.20	3,046,548	
1993	$842,275,277	7.4%	$600,338,758	$326.60	7.20	3,226,928	
1994	$925,301,613	9.9%	$640,347,137	$338.92	7.20	3,677,935	
1995	$1,026,803,173	11.0%	$692,849,644	$355.91	7.20	2,730,748	
1996	$1,139,080,026	10.9%	$747,427,839	$374.61	7.00	3,241,096	
1997	$1,237,331,651	8.6%	$788,611,632	$386.03	7.00	3,809,680	
1998	$1,377,582,984	11.3%	$858,307,155	$408.83	7.00	3,057,485	
1999	$1,463,897,285	6.3%	$898,096,494	$419.35	7.00	2,598,398	
2000	$1,654,948,944	13.1%	$993,366,713	$452.97	7.00	3,500,652	
2001	$1,713,051,786	3.5%	$994,803,592	$442.83	7.00	7,780,526	
2002	$1,610,598,033	-6.0%	$909,428,590	$397.02	7.00	5,287,798	
2003	$1,575,386,384	-2.2%	$875,701,158	$375.54	7.00	2,873,888	
2004	$1,699,183,228	7.9%	$923,469,145	$389.25	7.00	6,906,564	
2005	$1,933,290,318	13.8%	$1,023,446,436	$421.13	7.00	6,694,704	
2006	$2,286,705,518	18.3%	$1,170,868,161	$467.26	6.98	9,093,876	
2007	$2,570,620,615	12.4%	$1,275,109,432	$494.95	6.98	9,222,460	One rate 5.35% on an alternative base.
2008	$2,602,703,268	1.2%	$1,255,270,648	$476.19	5.00	9,532,636	Flat tax rate of 5% starting in tax year 2008.
2009	$2,332,564,069	-10.4%	$1,083,386,701	$402.58	5.00	12,991,983	
2010	$2,114,414,707	-9.4%	$985,571,117	$360.81	5.00	9,822,578	
2011	$2,298,175,190	8.7%	$1,053,938,066	$380.12	5.00		Starting w/ FY 2011, individual income tax collections
2012	$2,459,432,168	7.0%	$1,093,377,390	$387.44	5.00		no longer include mineral production withholding tax.
2013	$2,852,022,185	16.0%	$1,242,202,403	$433.21	5.00		
2014	$2,889,791,902	1.3%	$1,240,482,966	$426.87	5.00		
2015	$3,157,668,910	9.3%	$1,333,835,543	$452.61	5.00		
2016	$3,370,322,037	6.7%	$1,421,974,811	$473.39	5.00		
2017	$3,609,453,719	7.1%	$1,503,892,053	$491.09	5.00		
2018	$3,998,995,761	10.8%	$1,631,447,421	$522.48	4.95		4.95% tax rate starting in tax year 2018.
2019	$4,320,042,492	8.0%	$1,720,399,070	$541.63	4.95		
2020	$3,985,400,426	-7.7%	$1,558,882,656	$482.46	4.95		Filing due date postponed to July 15, 2020, which
2021	$6,110,511,295	53.3%	$2,360,993,657	$718.76	4.95		significantly impacted revenues for FYs 2020 & 2021.
2022	$6,771,925,739	10.8%	$2,498,865,586	$747.37	4.85		4.85% tax rate starting in tax year 2022.
2023	$6,432,141,610	-5.0%	$2,197,858,096	$645.53	4.65		4.65% tax rate starting in tax year 2023.

1 Real numbers are based on the CPI and population of the previous year. The CPI base period for real numbers: 1982 to 1984 = 100

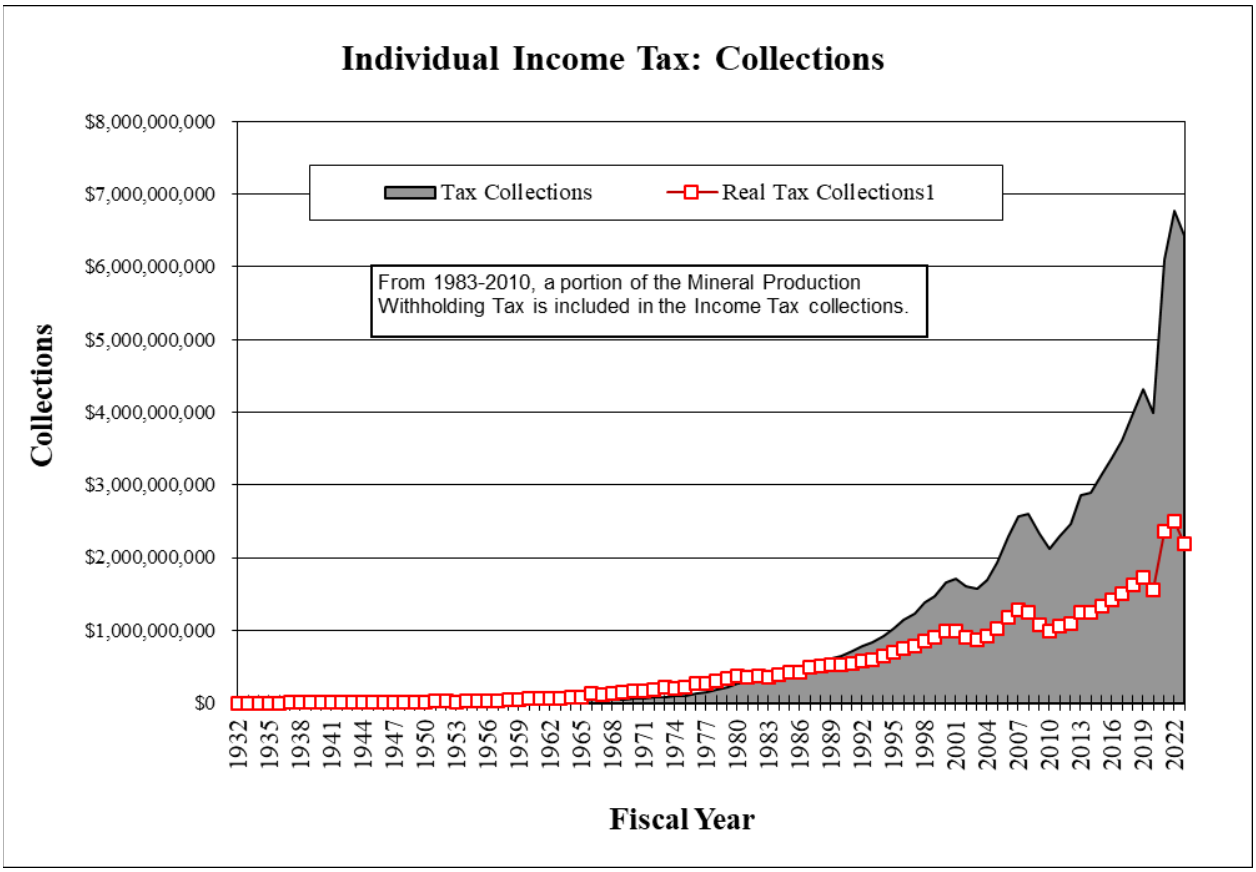
2 The portion of Mineral Production Withholding Tax included in Individual Income Tax Collections.

Breakdown of Income Tax Rates

	Income Bracket	*1931-1934*	*1935-1964*	*1965-1972*	*1973-1974*	*1975-1981*	*1982*	*1983-1987*	*1988*	*1989-1995*	*1996*	*1997-2007*	*2008*	*2018-2021*	*2022*	*2023*
All Tax-payers	1st	1	1	2									No income brackets Single rate of 5%	No income brackets Single rate of 4.95%	No income brackets Single rate of 4.85%	No income brackets Single rate of 4.65%
	2nd	1.25	2	3												
	3rd	1.5	3	4												
	4th	1.75	4	5												
	5th	2	5	6												
	6th	2.5	5	6.5												
	7th	3														
	8th	3.5														
	9th	4														
Single	1st				2	2.25	2.75	2.75	2.6	2.55	2.55	2.3				
	2nd				3	3.25	3.75	3.75	3.55	3.5	3.5	3.3				
	3rd				4	4.25	4.75	4.75	4.5	4.4	4.4	4.2				
	4th				5	5.25	5.75	5.75	5.45	5.35	5.35	5.2				
	5th				6	6.25	6.75	6.75	6.4	6.25	6	6				
	6th				7.25	7.25	7.75	7.75	7.35	7.2	7	7				
	7th					7.75	7.75									
Married filing Separate	1st				2.5	2.75	2.75	2.75	2.6	2.55	2.55	2.3				
	2nd				3.5	3.75	3.75	3.75	3.55	3.5	3.5	3.3				
	3rd				4.5	4.75	4.75	4.75	4.5	4.4	4.4	4.2				
	4th				5.5	5.75	5.75	5.75	5.45	5.35	5.35	5.2				
	5th				6.5	6.75	6.75	6.75	6.4	6.25	6	6				
	6th				7.25	7.75	7.75	7.75	7.35	7.2	7	7				
Married filing Joint & Head of Household after 1978	1st				2.5	2.75	2.75	2.75	2.6	2.55	2.55	2.3				
	2nd				3.5	3.75	3.75	3.75	3.55	3.5	3.5	3.3				
	3rd				4.5	4.75	4.75	4.75	4.5	4.4	4.4	4.2				
	4th				5.5	5.75	5.75	5.75	5.45	5.35	5.35	5.2				
	5th				6.5	6.75	6.75	6.75	6.4	6.25	6	6				
	6th				7.25	7.75	7.75	7.75	7.35	7.2	7	7				

Notes to Income Tax Rate Table

	All Taxpayers				
From 1931 to 1934 the Income Brackets were as follows:	1st:	$0 to $1,000			
	2nd:	$1,000 to $2,000			
	3rd:	$2,000 to $3,000			
	4th:	$3,000 to $4,000			
	5th:	$4,000 to $5,000			
	6th:	$5,000 to $6,000			
	7th:	$6,000 to $7,000			
	8th:	$7,000 to $8,000			
	9th:	$8,000 and over			
From 1935 to 1972 the Income Brackets were as follows:	1st:	$0 to $1,000			
	2nd:	$1,000 to $2,000			
	3rd:	$2,000 to $3,000			
	4th:	$3,000 to $4,000			
	5th:	$4,000 to $5,000			
	6th:	$5,000 and over			
From 1973 the Income Brackets are as follows:	Married Joint		Single		Single
	Head of Household		Married Separate		1975-1982
	Lower	Upper	Lower	Upper	
	$0	$1,500	$0	$750	
	$1,501	$2,250	$751	$1,125	
	$2,251	$3,000	$1,126	$1,500	
	$3,001	$4,500	$1,501	$2,250	
	$4,501	$7,500	$2,251	$3,750	
	$7,501		$3,751		
					$4,500
From 2001 to 2005 the Income Brackets are as follows:	Married Joint		Single		
	Head of Household		Married Separate		
	Lower	Upper	Lower	Upper	
	$0	$1,726	$0	$863	
	$1,727	$3,450	$864	$1,726	
	$3,451	$5,176	$1,727	$2,588	
	$5,177	$6,900	$2,589	$3,450	
	$6,901	$8,626	$3,451	$4,313	
	$8,627		$4,314		
From 2006 to 2007 the Income Brackets are as follows:	Married Joint		Single		
	Head of Household		Married Separate		
	Lower	Upper	Lower	Upper	
	$0	$2,000	$0	$1,000	
	$2,001	$4,000	$1,001	$2,000	
	$4,001	$6,000	$2,001	$3,000	
	$6,001	$8,000	$3,001	$4,000	
	$8,001	$11,000	$4,001	$5,500	
	$11,001		$5,501		
From 2008 forward, no Income Brackets. Single rate.					


Individual Income Tax: Collections
Tax Collections
Real Tax Collections1
From 1983-2010, a portion of the Mineral Production Withholding Tax is included in the Income Tax collections.
Collections
$8,000,000,000
$7,000,000,000
$6,000,000,000
$5,000,000,000
$4,000,000,000
$3,000,000,000
$2,000,000,000
$1,000,000,000
$0
1932
1935
1938
1941
1944
1947
1950
1953
1956
1959
1962
1965
1968
1971
1974
1977
1980
1983
1986
1989
1992
1995
1998
2001
2004
2007
2010
2013
2016
2019
2022
Fiscal Year

LEGISLATIVE HISTORY OF INDIVIDUAL INCOME TAX:

1931

SB 113, Individual Income Tax (*Passed March 12, 1931; approved March 20, 1931; in effect May 12, 1931*) This act provided for the manner of filing returns of income and the fee to be paid therefore and was known as the **Income Tax Act of 1931**. It stated that there shall be levied, collected, and paid for each taxable year, including the first taxable year upon the net income of every resident of the State, a tax equal to the sum of the following:

Tax Rate of Net Income and Offset Against Real & Personal Property

Net Income	*Percentage*
First $1,000	1.00%
Next $1,000	1.25%
Next $1,000	1.50%
Next $1,000	1.75%
Next $1,000	2.00%
Next $1,000	2.50%
Next $1,000	3.00%
Next $1,000	3.50%
Over $8,000	4.00%
Maximum	33.33%

1935

SB 88 Individual Income Tax (*Effective May 14, 1935; retrospective operation to January 1, 1935*) This act increased personal income tax rates; reduced personal exemptions and exemption for dependents; and repealed the filing fee and offset. For taxable year beginning January 1, 1935, gross income included all gains and profits from salaries, wages, property both real and personal, interest, rent, dividends, and securities. Life insurance payments, gift inheritances, interest from state or U.S. obligations, workmen's compensation and health insurance payments were not included in gross income. Allowable deductions were: business expenses, interest paid, taxes paid, losses, bad debts, depreciation, depletion, and contributions. Credits against net income were: $600 for a personal exemption, $1,200 for a married couple exemption, and $300 exemption for each dependent.

Tax Rate of Net Income in Excess of the Credits Against Net Income

Excess Net Income	*Percentage*
First $1,000	1.00%
Next $1,000	2.00%
Next $1,000	3.00%

Next $1,000	4.00%
Remainder	5.00%

1941

SB 285 Individual Income Tax (*Passed March 12, 1941; In effect March 17, 1941*) An act relating to the method of computing gross income under the Individual Income Tax Act.

1945

HB 151 Income Taxes and Exemptions (*Passed March 8, 1945; In effect March 13, 1945*) This act related to the payment of individual income taxes and exempted all members of the various branches of the active armed forces and the United Nations from individual income taxes during WWII and for one year after. It excluded all compensation received as service pay during the taxable years 1941, 1942, 1943 and 1944, and for one year after the termination of the war, from gross income.

1947

HB 130 Net Income—Credits (*Effective February 20, 1947*) Special credits against net income for individuals in the military for taxable years 1946-1949; $2,700 personal exemption and $3,300 married couple exemption.

SB 156 Franchise and Privilege Taxes (*Passed March 13, 1947; retrospective operation to January 1, 1947*) This bill provided that all revenues from the state income tax and corporate franchise tax be allocated to the Uniform School Fund in support of the public school system.

1951

HB 53 Individual Income Tax (*Effective May 8, 1951*) This act related to common trust funds and trusts created by an employer as part of a stock bonus, pension or profit-sharing plan and the taxation of such trusts and accumulations and distributions there under.

HB 186 Individual Income Tax (*Effective May 8, 1951*) This act provided for an alternative operational tax (short form) in case of resident individuals having a federal adjusted gross income of less than $5,000, and providing that in lieu of the tax imposed by Chapter 10 Title 80, Utah Code Annotated 1943, the taxpayer may at his option pay a tax equal to ten percent of his federal tax.

SB 44 Individual Income Tax (*Effective February 6, 1951*) This act related to original individual income tax returns and provided that the signature on such returns need not be notarized but shall be deemed under oath.

SB 101 Individual Income Tax (*Effective May 8, 1951*) Provided for the imposition of an income tax on certain income derived by non-residents from sources within the state of Utah and for a credit to Utah residents for income taxes paid in other states.

1955

HB 214 Individual Income Tax (*Effective May 10, 1955*) This bill provided a definition of the term resident for tax purposes; recognition of gain or loss on sale of residence; changed assessment period to three years; extended limitation to six years for failure to report 25% or more of gross income; extended period for tax refunds to three years; credit against net income of nonresidents; application of provisions of the Act after December 31, 1954; provided for reciprocal exchange of information; enacted new sections defining gross income and business expenses and the basis for determination; and defined net income and deductions allowed, credits against net income exemptions, requirements for filing returns, and income of nonresidents from sources within the State.

HB 215 Individual Income Tax—Deductions (*Effective May 10, 1955. Applicable to taxable years beginning January 1, 1955*) Standard deductions in lieu of itemizing were instituted granting that the taxpayer may elect to deduct from gross income: the federal income tax, 10 percent of remaining gross income, and the additional deductions allowable in 1935 (cited above). This amendment also allowed additional deductions to gross income: interest on indebtedness; all taxes except social security payments, railroad retirement payments, estate, inheritance, legacy succession and gift taxes; and federal income taxes. It also increased the dependent exemption from $300 to $600.

1957

HB 30 Individual Income Tax—Withholding (*Effective May 14, 1957*) This bill provided for a re-defining of a "dependent" for income tax purposes; provided for a standard deduction for non-resident taxpayers; amended other sections of the individual income tax act to conform to a withholding of tax on wages; provided for the deduction and withholding of individual income tax from wages paid by employers to employees; and provided for the re-imbursement or expenses in inaugurating and administering the withholding provision of this act.

1959

HB 10 Individual Income Tax—Computation of Gross Income (*Effective May 12, 1959; The legislation was applied to taxable years beginning on or after January 1, 1959*). It excluded from gross income payments received under federal old age and survivor's insurance program and annuities for services as a federal civil service employee.

HB 21 Individual Income Tax—Deduction of Gasoline Tax (*Effective May 12, 1959; provisions apply to taxable years beginning on or after January 1, 1959*) This bill provided that motor fuel taxes may be deducted from gross income of the consumer even

though imposed on the refiner, distributor or retailer. This bill also redefined the exemption for dependent children not over 19 years of age and children who are students to conform to the federal tax exemption for such dependents and limited the credit against Utah income tax for taxes paid in other jurisdictions.

HB 93 Individual Income Tax—Withholding by Employers (*Effective May 12, 1959; applies to taxable years beginning on or after January 1, 1959*) This bill provided for the deduction and withholding of individual income tax from wages paid by employers to resident employees; and provided for the reimbursement of expenses in inaugurating and administering provisions of this act.

SB 58 Individual Income Tax (*Effective May 12, 1959*) This act related to withholding of income tax on non-residents and exempting certain employers. Commencing July 1, 1957, every employer making payment of wages to non-resident employees shall deduct and withhold from wages an amount equal to 7 percent of the total amount required to be deducted and withheld by an employer from wages of an employee under the provisions of the Internal Revenue Code of the United States. Any such employer who is to do business within the state of Utah for a period not to exceed 60 days in the aggregate during any calendar year may be relieved from the requirement provided for herein for such period by furnishing to the Tax Commission in advance a certificate so certifying.

1963

(Effective February 20, 1963) The legislation allowed in business expenses to be deducted from gross income, contributions made by an employer to a trust or annuity for the benefit of some or all employees not excluding self-employed individuals.

HB 12 Income Tax Withholding (*Effective May 14, 1963*) This bill provided for the facilitation of tax refunds and the adoption of tax tables for use in tax withholding.

HB 190 Common Trust Funds (*Passed March 14, 1963; in effect March 21, 1963*) This bill provided for common trust funds, tax exemption thereof.

HB 191 Anti-Trust Stock Distribution (*Passed March 14, 1963; in effect January 1, 1962*) Provided that corporate stock distributions required by antitrust laws are not distributions of earnings and profits under Utah income tax.

1965

HB 81 Individual Income Tax—Rates (*Effective January 1, 1966*) This bill provided for an increase in individual income tax rates (by 1% in each bracket) for residents, nonresidents, estates, and trusts.

Tax Rate of Net Income in Excess of the Credits Against Net Income of Residents

Excess Net Income	*Percentage*
First $1,000	2.00%
Next $1,000	3.00%
Next $1,000	4.00%
Next $1,000	5.00%
Next $1,000	6.00%
Remainder	6.50%

HB 196 Individual Income Tax—Deductions (*Effective May 11, 1965*) This act related to deductions from gross income in computation of net income for purposes of income tax and provided for the enactment of a new section to allow deduction of contributions to political parties not in excess of $25 annually.

1966

This year resident individuals and fiduciaries having gross income exceeding statutory amounts and nonresident individuals and fiduciaries having defined earnings within Utah were addressed. Employers became liable for collection of withholding tax at 14 percent of amount required to be withheld for federal income tax purposes, or for collection according to optional tables adopted by Tax Commission (see Chapter 14, Title 59, Utah Code Annotated, 1953).

1967

HB 87 Additional Personal Exemptions at 65 Years of Age (*Effective May 9, 1967*) This bill allowed an additional personal exemption on individual income tax to persons over 65 years of age.

HB 104 Gross Income on Personal Income Tax (*Effective May 9, 1967*) Legislation inserted 59-14-4(6)—providing that the aggregate of amounts paid by employers for annuity contracts for the benefit of employees is excluded from gross income unless it exceeds the exclusion allowance as set out in the Internal Revenue Code. This amendment brought the Utah Code into conformity with Section 403-B of the Internal Revenue Code.

1968

Employers liable for collection of withholding tax at 14 percent is changed to a percentage "fixed by Tax Commission" (definition changed).

1969

HB 74 Individual Income Tax (*Passed February 20, 1969; Effective January 1, 1968*) This bill provided for clarification with respect to federal retirement annuities exempt from the

tax, for the exemption of certain compensation for service in a combat zone as a member of the military or naval forces of the United States, and for clarification with respect to income acquired by transfer from a decedent.

HB 210 Fiduciary Tax Return (*Passed May 13, 1969; Effective May 13, 1969*) This bill provided that partnership and fiduciary income tax returns need not be notarized.

HB 299 Income Withholding Tax Prepayments (*Passed March 7, 1969; Effective July 1, 1969*) This bill required employers to make advance payments upon their returns when the tax liability is estimated to average $100 or more per month. It provided for the determination of who shall make prepayments, the amount due at each prepayment, the form of reports, and penalties upon failure to make prepayments as required.

1971

SB 114 Charitable Trusts (*Effective May 11, 1971*) This provided for a charitable trust to amend its governing instrument to conform to a provision of the Federal Tax Reform Act of 1969; prescribed how this may be done; and provided for procedures required in effectuating the purpose of this act.

1973

HB 76 Tax Exemption for POWs and MIAs *(Effective May 8, 1973)* This bill provided for a state income tax exemption for persons who are missing in action or prisoners of war.

SB 29 Utah Individual Income Tax Act of 1973 (*Effective January 1, 1973; applied to taxable years beginning after December 31, 1973*) This legislation reconstituted taxable income according to federal taxable income definitions. Thus, state taxable income equals federal taxable income less retirement income, interest from U.S. Government obligations, and other adjustments. This bill provided for the imposition of an income tax on each resident individual, estate, or trust, measured by federal taxable income, and the imposition of an income tax on each nonresident individual, estate, or trust measured by federal taxable income allocable to Utah; adopted by reference provisions of the federal income tax laws applicable in arriving at income subject to tax; provided for income tax withholding, for administrative procedures, penalties, and sanctions; conformed cross-reference in the Multi-state Tax Compact Act with corresponding sections of the Individual Income Tax Act of 1973; and provided exemption from corporate franchise tax for an electing small business corporation if the shareholders are subject to tax under the Individual Income Tax Act of 1973. The bill took effect at midnight on December 31, 1973, except that it applied only to income tax liability for taxable years beginning after December 31, 1973.

- *Amended 59-13-4 and 59-22-2, Utah Code Annotated 1953*

SB 30 Retirement Income Taxation *(Effective July 1, 1973*; *provisions of this act took effect January 1, 1973*) This bill provides that the unrealized appreciation in securities which are distributed as part of a stock bonus, pension, or profit sharing plan, which constitutes

net unrealized appreciation in securities, shall not be subject to income tax until the securities are sold or exchanged by distributee.

SB 225 Election Campaign Fund Act (*Effective January 1, 1973; applied to taxable years beginning after December 31, 1973*) This bill provided for the optional designation by individuals of payment of $1 with each such individual's Utah state income tax into an Election Campaign Fund; provided for distribution of this fund; and provided for limitations for the expenditure of the distributions made from this fund.

1973 First Special Session

HB 2 Food Sales Tax Credit to Personal Income Tax (*Effective January 1, 1974*) This act provided a food sales tax credit on personal income tax returns and provided for the appropriation of $100,000 to the State Tax Commission from the General Fund.

1974

SB 21 Individual Income Tax Penalties (*Effective April 4, 1974; retrospective to tax years beginning on or after January 1, 1973*) This bill related to penalties for failure to file individual income tax on time, including failure to pay this tax as a basis for imposing penalties; and provided for a retroactive date. This act was effective for all taxable years beginning on or after January 1, 1973.

1975

HB 135 Political Contributions on Income Tax Returns (Passed March 5, 1975; Section 1, Transfer of amounts from the election campaign fund to the Uniform School Fund, takes effect upon approval; Sections 2 and 3 take effect on December 31, 1975) This bill provided for transfer to the Uniform School Fund of amounts deposited to the Election Campaign Fund under sections 59-14-19.5 and 59-14-65.5; provided that a similar amount be taken from the General Fund and distributed pursuant to section 59-14-65.5; provided for individuals to designate $1 to be paid into an Election Campaign Fund; and provided that an amount equal to the total of all designated political contributions for any taxable year shall be transferred from the General Fund to the Election Campaign Fund from revenues generated from the imposition of the sales and use tax.

SB 304 Trust Income Exclusions (*Effective May 13, 1975*) This bill provided for certain adjustments to taxable income of trusts where the primary beneficiary is determined to be mentally retarded.

- *Amends 59-14A-34 and 59-14A-35, Utah Code Annotated 1953*

SB 328 Income Tax Rate Adjustment (*Passed March 13, 1975; Effective January 1, 1975*) This bill provided for an adjustment of income tax rate schedules under the Utah Individual Income Tax Act and provided for the adoption of Internal Revenue Code Sections for establishing Utah taxable income. This bill increased the tax rate on each tax

bracket by ½ of 1% with the exception of those with income over $4,500 whose tax rate rose ¾ of 1% (from 6.5% to 8%).

- *Amends 59-14A-5, Utah Code Annotated 1953*

The tax rates were as follows:

Tax Rate Formula for Defined Income Ranges

	Tax Rate		
Taxable Income Ranges	*Base Tax Amount*	*Plus Percentage*	*Per Dollar Over*
$0 – $750	$0	2.50%	$0
$751 – $1,500	$19	3.50%	$750
$1,501 – $2,250	$45	4.50%	$1,500
$2,251 – $3,000	$79	5.50%	$2,250
$3,001 – $3,750	$120	6.50%	$3,000
$3,751 – $4,500	$169	7.50%	$3,750
$4,501 – $∞	$225	8.00%	$4,500

SB 330 Definition of Federal Taxable Income (*Passed March 13, 1975; Effective January 1, 1975*) This bill changed the date for determination of federal taxable income for purposes of Utah Individual Income Tax.

- *Amends 59-14A-10, Utah Code Annotated 1953*

1976

HB 74 Income Tax Amendments (Passed January 30, 1976; Effective January 1, 1975); applies to calendar year taxpayers beginning January 1, 1976, and to fiscal year taxpayers for any part of the taxable year accruing after December 31, 1975, and all taxable years thereafter) This act related to tax imposed on state taxable income of individuals. It provided for return to the lower tax rate prior to 1975.

1977

HB 35 Off-Highway Motor Fuel Refund Procedure (*Effective July 1, 1977*) The legislation changed gas-tax refunds to be claimed on income or corporate franchise returns. This bill provided that the non-highway agricultural motor fuel refund be claimed as a refundable credit on income tax returns.

- *Amends 41-11-6*

HB 378 Campaign Fund Designation (*Effective May 10, 1977*) This bill provided that campaign fund designations may be made on income tax returns by a check mark rather than by a signature. It also provided for the form to contain a box that indicates that no contribution is to be made to any political party.

SB 51 Federal Taxable Income Determination Date (*Effective May 10, 1977; retrospective operation to January 1, 1977*) This act related to the Individual Income Tax Act of 1973.

This bill provided for changing the date for determination of federal taxable income for purposes of the Utah Individual Income Tax. The legislation changed applicability of Internal Revenue Code date, which allowed increased low-income and standard deductions. The bill stated that a deduction for personal exemptions and the standard deduction, including the low-income allowance, shall be determined according to the provisions of the Internal Revenue Code as of December 31, 1974.

SB 57 State Income Tax Adjustments (*Effective May 10, 1977; retrospective operation to January 1, 1977*) This act related to the Individual Income Tax Act of 1973. This act adopted the federal definition of taxable income for state income tax purposes. This bill provided for the description of items to be added to and subtracted from federal taxable income for purposes of Utah Individual Income Tax.

SB 91 State Income Tax Extensions (*Passed March 7, 1977; Effective May 10, 1977; retrospective operation to January 1, 1977*) This bill provided for certain adjustments to extension application requirements and provided that when a determination of exemption from filing a federal income tax return due to residence outside of the United States is pending, the Utah state income tax return shall not be required until 30 days after the determination is made. This bill applies to calendar year taxpayers beginning January 1, 1976, and to fiscal year taxpayers for any part of the taxable year accruing after December 31, 1976.

1979

HB 344 Deduction of Adoption Expenses (*Effective May 8, 1979; retrospective operation to January 1, 1979*) This bill provided that a deduction for adoption expenses is established for the purposes of the Utah individual income tax and provided limits on this deduction.

SB 9 Retirement Income Deduction (*Signed May 8, 1979; Effective January 1, 1980*) The legislation increased the retirement income deduction for taxpayers age 65 and over to $6,000. It also permitted Keogh and IRA income to be deducted as retirement income.

SB 31 Limitations on Amount and Collections (*Effective May 8, 1979*) This bill provided changes in procedure for the taxpayer to notify the State Tax Commission of changes in the taxpayer's net income on his or her federal return that would result in either an additional tax liability or refund. The legislation provided for a waiver statute of limitations in certain cases where an audit discloses an income tax deficiency and the adjustment to income affects a prior year. As a result of this law, any prior year credit that is beyond the statute of limitations may be applied to the deficiency determined. It also required a taxpayer to file an amended state tax return within 90 days of notification of a final federal audit or a federal amended return determination.

SB 32 Tax Rate for Head of Household (*Effective January 1, 1980*) The legislation provided that a person who qualifies as a "head of household" under IRS rules may use the "Married Filing Jointly" tax table and rate schedule.

SB 86 Nonresident Taxable Income (*Effective January 1, 1980*) The legislation changed the method of computing tax for nonresidents and part-year residents. The law provided for applying Utah income percentages to the tax determined on total net income.

SB 106 Application of Tax Overpayments (*Effective March 8, 1979*) The legislation provided that income tax refunds may be applied to judgments obtained by state agencies other than the Tax Commission after any back income taxes are satisfied.

1980

HB 98 Tax Credit for Homeowners and Renters (*Effective April 3, 1980; retrospective operation to January 1, 1980*) This bill provided for an income tax credit to qualifying homeowners and renters; provided authority in the State Tax Commission to promulgate rules and regulations to effectuate this act; provided for a penalty; and provided for an appropriation of $50,000 to the State Tax Commission for the purposes of this act.

- *Enacts 59-14A-8.5;*
- *Repeals 59-26-1, Utah Code Annotated, 1953*

SB 15 Nongame Wildlife Program Funding (*Effective April 3, 1980*) This bill provided for a voluntary check-off on the Individual Income Tax Return form; it provided for the deposit of resulting funds in the Wildlife Resources Account.

SB 38 Energy System Tax Credit (*Effective April 3, 1980*) This bill provided for a tax credit against income or franchise taxes of costs of installing certain energy systems; provided for reimbursement for the amount of these credit to the Uniform School Fund; specified which systems may result in such credits and the limits for these credits; and provided for taxable years in which credits may be taken, for a carryover of unused credit amounts, and for rights and procedures regarding these credits.

SB 75 Utah Revised Principal and Income Act (*Effective January 1, 1981*) The legislation repealed all of the Uniform Principal and Income Act by repealing all of Chapter 3, Title 22, U.C.A., 1953 and replacing it with the Utah Revised Principal and Income Act by enacting all of Chapter 3, Title 22, Utah Code Annotated 1953. (General Session, 1979)

1981

HB 168 Income Tax Rate Changes (*Effective May 12, 1981*) This act relates to income tax rates under the Individual Income Tax Act of 1973. It provided that all individuals who file separate returns shall pay the same tax rates.

SB 20 Payments of Withholding Taxes (*Effective July 1, 1981*) This bill increased the minimum amount of taxes estimated to be withheld before advance payments are required. It made changes in procedures to correspond to existing practices and made more definite the application of penalties. It provided certain changes in form.

SB 211 Energy Saving System Tax Credit Amendments (*Effective May 12, 1981*) This bill provided that tax credits may be claimed for systems or parts of systems installed after the original system. It provided for refunds to individual taxpayers.

SB 274 Pension Distributions Taxing (Signed May 12, 1981; This act took effect on January 1, 1981 and applied to calendar year taxpayers beginning January 1, 1981, and to fiscal year taxpayers for any part of the taxable year accruing after December 31, 1980, and all taxable years thereafter) This act relates to taxing of pension amounts. This bill made taxation of these amounts under the Utah Individual Income Tax Act of 1973 the same as the Internal Revenue Code.

SB 303 Tax Credit for Homeowners and Renters Repeal (*Effective May 12, 1981*) This bill provided for repeal of the Homeowners' and Renters' Tax Credit.

- *Repeals 59-14A-8.5*

1982

HB 92 Tax on Mineral Production Withholding – Rep. McMullin (*Effective July 1, 1982*) This act related to income taxes due on mineral production. It required the withholding of a percentage of the amounts paid for mineral production in Utah; provided for the crediting of withheld amounts on income or franchise taxes due the state of Utah; and prescribed procedures and administration regarding taxes withheld.

1983

HB 35 Income Tax and State Tax System Committee Repeal—E. Ute Knowlton (*Effective May 10, 1983*) This bill repealed the old income tax chapter and repealed the chapter relating to a state tax system committee.

HB 338 Criminal Tax Law Revisions—Rep. Harrison (*Effective May 10, 1983*) This act established uniform criminal penalties for the franchise, sales, use and individual income taxes, removed the State Tax Commission's ability to waive criminal penalties for intentional evasion of the franchise, sales, use or individual income tax, and provided for a statute of limitations for prosecution of a crime under this act.

SB 169 Income and Franchise Tax Credit—Paul Rogers, Karl N. Snow (*Effective May 10, 1983*) This bill provided for an income and franchise tax credit for cash contributions to nonprofit rehabilitation sheltered workshop facilities for the handicapped.

SB 190 Income Tax Penalty Date—Dix H. McMullin (*Effective May 10, 1983*) This bill changed the date of payment of income tax withheld from the last day of April, July, October and January to the thirtieth day of those months. It provided for minimum penalties for failure to file or pay income taxes due.

- *Amends 59-14A-44, 59-14-89, Utah Code Annotated 1953*

SB 286 Court Action to Compel Filing of Tax Returns – Sen. Dix McMullin (*Effective May 10, 1983*) This bill provided a procedure by which the Tax Commission can compel a taxpayer to file a return.

1984

SB 92 High Technology Tax Credit—Karl N. Snow, Jr. (*Effective March 29, 1984*) This bill provided for a tax credit against the state individual income tax for cash contribution to a research development partnership.

- *Amends 59-14-8.4, Utah Code Annotated 1953*

1985

HB 90 Income Withholding Amendments (*Effective April 29, 1985*) This bill amended state income withholding law to comply with new federal laws. It provided for the withholding of an obligor's income when delinquent on child support for more than 30 days. This bill established a method for service and notice to obligee and procedure for the obligee to appeal a mistake of fact.

HB 91 State Income Tax Intercept for Delinquent Child Support—Lloyd Frandsen (*Effective April 29, 1985*) This bill allows the Department of Social Service to intercept the state income tax refund of a person who is delinquent in making child support payments.

- *Amends 59-14A-80*

SB 117 Income Tax—Filing Penalties—Lyle W. Hillyard (*Retrospective operation to January 1, 1985*) This bill revises the $50 penalty for late filing of returns. The $50 penalty will now apply to returns disclosing a refund only after a 90-day grace period has lapsed, and establishes the late penalty for such returns at one-half the refund amount or $50, whichever is less. The penalty for late filing of returns on incomes below the minimum state filing requirement is eliminated.

SB 206 Business and Energy Credit Amendments (*Effective January 1, 1985*) The legislation provided for an extension and increase of the credit for installing a variety of renewable energy systems, including greater scope for business use of the credits.

1986

HB 134 Individual Income Tax Phase I Recodification (*Effective April 28, 1986; retrospective operation to January 1, 1986*) The legislation made technical changes in the individual income tax statutes according to "Phase I" guidelines of the Utah Tax Recodification Commission.

1986 Fourth Special Session

HB 7 Educational Funding Tax—Nolan E. Karras (*Effective January 25, 1987*) This bill provided for an educational funding tax of 4% based on income tax returns for 1986.

1987

HB 103 Income Tax (*Effective April 27, 1987; retrospective operation for all taxable years beginning on or after January 1, 1987*) The legislation increased the standard deduction and personal exemptions in line with federal provisions: personal exemptions at 75 percent of federal. It also repealed the federal income tax deduction. (See individual income tax table.) This bill reduced the retirement deduction from $6,000 to $3,600 for taxpayers 65 and older and from $4,800 to $2,500 for those under 65 and changed withholding procedures.

1987 First Special Session

HB 1 Amendments to Income Tax (Effective August 17, 1987; retrospective operation for all taxable years beginning on or after January 1, 1987) This bill made technical corrections to the income tax code.

1988

HB 51 Establishment of Enterprise Zones (*Effective January 1, 1989*) The legislation designated criteria for determining economically depressed counties as enterprise zones. Tax incentives are offered to businesses locating or expanding in designated zones. The Division of Community Development administers this act.

HB 94 Income Tax—Retirement Exemption Amendments—Nolan E. Karras (*Effective April 15, 1988; retrospective operation to January 1, 1988*) The legislation increased the special exemption for retirement income, but phased it out at higher income levels. State retirees are required to choose between their retirement income tax exemption or the general exemption given to all retirees.

- *Amends 59-10-114*

HB 216 Elimination of Late Filing Penalties on Tax Returns—Pat Nix (*Effective April 25, 1988; retrospective operation to January 1, 1988*) The legislation eliminated the penalty for failure to file a refund or a tax due return.

- *Amends 59-1-401*

HB 221 Income Tax—State Retirement Exemption—Craig M. Call (*Effective January 1, 1989*) This legislation deleted the special treatment of state retirement income for people initially employed by state and local governments after January 1, 1989.

HB 285 Income Tax Checkoff for the Homeless—Franklin C. Prante (*Effective April 25, 1988*) The legislation provided a checkoff for donation of state personal income tax refunds to programs for the homeless.

- *Amends 55-22-1 and 55-22-2;*
- *Enacts 59-10-530.5*

HB 348 Income Tax Credit—Glen E. Brown (*Effective April 25, 1988*) The legislation provided for a textbook appropriation and income tax credit if surplus occurs, and also a reduction in the top tax rate.

- *Enacts 59-10-701 and 59-10-702*

1988 Second Special Session

SB 2 Income Tax Amendments—Lyle W. Hillyard (*Retroactive to January 1, 1988*) The legislation reduced individual income tax rates, changed the adjustment to federal taxable income, established federal tax deduction to one-third, and provided a refund of a portion of the 1987 federal income taxes. (Special Session, July, 1988)

1989

SB 22 Income Tax Exemption for Japanese Internment Monies—W. R. Black (*Retroactive to January 1, 1989*) The legislation exempted from state income tax any amount received under federal law as reparation payments to person of Japanese ancestry interned during World War II.

- *Amends 59-10-114*

SB 66 Income Tax—Technical Amendments (Handicapped Exemption)—Eldon A. Money (*Effective April 24, 1989*) The legislation provided an additional income tax exemption for handicapped children and adults who are claimed as dependents.

- *Amends 59-10-103, 59-10-114, 59-10-202*

1989 Second Special Session

HB 4 Personal Retirement Exemption for Elderly—Kay S. Cornaby (*Retroactive to January 1, 1989*) The legislation increased the phase-out threshold for retirement income exemption purposes and established a personal retirement exemption for taxpayers over age 65. Retrospective (Special Session, September, 1989).

HB 18 Income Tax Amendments—H. Craig Moody (*Effective November 21, 1989; retroactive to January 1, 1989*) The legislation increased federal tax deduction from one-third to one-half. Retrospective (Special Session, September, 1989).

- *Amends 49-1-608, 59-10-114*

SB 7 Retirement Exemption Elimination—Kay S. Cornaby (*Retroactive to January 1, 1989*) The legislation subjected Utah Retirement System pensions to state income tax. It also brought state into compliance with 1989 U.S. Supreme Court *Davis V. Michigan* decision. Retrospective (Special Session, September, 1989).

1990

HB 115 Retirement Allowance Increase Amendments—Byron L. Harward (*Effective March 7, 1990*) This bill eliminated pension provisions authorizing the future decrease, increase, or elimination of certain benefit adjustments.

HB 149 Immediate Income Withholding—Lloyd Frandsen (*Effective April 23, 1990*) Provides for immediate automatic income withholding, with exceptions, for child support orders being enforced by the Office of Recovery Services.

- *Amends 62A-11-403, 62A-11-404, 62A-11-405, 62A-11-406, 62A-11-408;*
- *Enacts 62A-11-404.5*

HB 373 Tax Filing Amendments—Nolan E. Karras (*Effective February 21, 1990*) This legislation extended the 1985 tax filing deadline for federal retirees to April 16, 1990.

SB 220 Income Tax Checkoff for Higher Education—Dixie L. Leavitt (*Effective April 23, 1990*) The legislation provided a checkoff on state income tax return for library and library equipment donations to higher education and for donations to the foundations of any public school district.

- *Enacts 59-10-549*

1991

HB 182 Revenue and Taxation Technical Amendments (*Effective April 29, 1991*) The legislation increased the amount of tax that must accompany an extension for filing request from 80 percent to 90 percent of the tax reported on the return and clarifies the payment of tax accompanying a request for extension of time to pay income tax.

HB 295 Utah Enterprise Zone Act (*Effective July 1, 1991*) The legislation provided additional types of business and manufacturing activities that may qualify for enterprise zone incentives.

1991 First Special Session

SB 5 Tax Credits for Energy-Saving Sources—Dix H. McMullin (*Effective June 18, 1991*) This legislation extends the income tax credit for costs associated with the purchase and installation of solar, biomass, and other approved energy-saving systems for five years. The credit expires at the end of 1995.

- *Amends 59-10-602, 59-10-603*

1992

HB 13 Income Tax Checkoff for Children's Organ Transplant—Kurt E. Oscarson (*Effective January 1, 1993*) The legislation created an income tax checkoff for the

children's organ transplant trust account, and provides provisions concerning the account including the establishment of a Children's Organ Transplant Coordinating Committee.

- *Amends 63-55-226;*
- *Enacts 26-18-1, 26-18-2, 26-18a-3, 26-18a-4, 59-10-550*

HB 45 Incentives for Clean Fuel Alternatives—R. Lee Ellertson (*Effective April 27, 1992*) The legislation provided a corporate and personal income tax credit of 10 percent, up to a maximum of $50, for purchase and installation costs of specified stoves and fireplaces emitting less air pollution. The credit is effective for tax years 1992 through 1997.

- *Enacts 59-7-110.8, 59-10-128*

HB 94 Education Income Tax Checkoff Clarification—Kevin S. Garn *(Effective April 27, 1992)* This legislation amends the checkoff for education to indicate where contributions not specifically designated are to be placed.

- *Amends 59-10-549*

SB 67 Income Tax Exemption for Handicapped Children—Eldon A. Money (*Effective January 1, 1993*) The legislation clarified the definition of handicapped children to include those children under 2 years old whose expenses are eligible for the exemption.

- *Amends 59-10-103*

1992 Third Special Session

HB 1 Clean Fuel Vehicle Tax Incentives—Norm Nielsen (*Effective July 1, 1992*) The legislation provides tax credits against corporate and individual income taxes for purchase, or conversion, of vehicles using cleaner burning fuels. The credit ends December 31, 1996.

- *Enacts 59-7-110.7, 59-10-127*

1993

HB 120 Enterprise Zone Act—Beverly Ann Evans *(Effective July 1, 1993)* The legislation changed enterprise zone restrictions to allow additional industries to qualify and modified tax benefits.

SB 42 Economic Incentives for Historic Preservation (*Effective January 1, 1994*) The legislation allowed corporate franchise and individual income tax credits as an incentive to rehabilitate historic residential buildings.

SB 180 Tax Amendments—Lyle W. Hillyard (*Effective May 3, 1993*) Increases the withholding for the mineral production tax; conforms the treatment of certain taxable interest income to the treatment of federal interest income for purposes of determining retirement income, clarifies the individual and corporate income tax credits for clean burning fuels, conforms the amount subtracted from the income of a trust for federal taxes paid to the amount subtracted for individuals, and makes technical amendments.

- *Amends 59-6-102, 59-7-110.7, 59-7-110.8, 59-10-114, 59-10-127, 59-10-128, 59-10-202*

1993 Second Special Session

HB 7 Income Tax Amendments—Rob W. Bishop (*Effective October 12, 1993*) The legislation modifies the rate and manner in which interest is paid for overpayments, refunds, underpayments, deficiencies, and delinquencies of taxes.

HB 8 Retiree Income Tax Refund Process and Funding—Rob W. Bishop (*Effective October 12, 1993*) The legislation establishes a process for settling the federal retirees lawsuit, and provides funding for any such settlement, a mechanism for replenishing the budget reserve account, and repeal dates.

1994

HB 8 Income Tax Dependent Children and Adults with Disabilities—Judy Ann Buffmire (*Effective January 1, 1995*) The legislation replaced the terms “handicapped child” with “dependent child with a disability” and “handicapped adult” with “adult with a disability” for purposes of the individual income tax exemption. It also modified the definition of “dependent child with a disability.”

HB 170 Tax Penalties—Grant Protzman (*Effective July 1, 1994*) The legislation decreased the $50 minimum tax penalty to $20. It also modified the estimated tax payment provisions and clarified other tax penalty provisions.

HB 205 Tax Credit for Low-Income Housing (*Effective July 1, 1994*) The legislation created a low-income housing tax credit against the individual and corporate income taxes to assist in the creation of additional housing for low- and moderate- income persons. The bill also established a ceiling amount of the credit and requires the Utah Housing Finance Agency to allocate the credit.

HB 371 Income Tax—Interest Rate (*Effective May 2, 1994*) The legislation conformed the interest rate for underpayment and late payment of taxes for estates held by fiduciaries to the general statutory interest rate.

HB 482 Federal Employees Retirement—Kevin S. Garn (*Effective March 21, 1994*) This bill established a process for settling the federal retirees lawsuit, providing interest of 9 percent to be paid to retirees for a cash settlement and 12 percent for deferred payments. The Tax Commission is authorized to make payments from the Federal Retirees Settlement Fund in the form of refundable tax credits for tax years 1993, 1994, and 1995, in an amount equal to 1/3 of the federal retirees refund amount plus interest under the settlement agreement. The Tax Commission may withhold up to 15 percent for attorney's fees, allows a federal retiree to deposit all or part of his refund into a "Preservation of Hill Air Force Base" restricted account to preserve Hill Air Force Base.

SB 260 Taxation—Customers of In-State Printer Facilities (*Effective July 1, 1994*) The legislation exempted, in certain situations, out-of-state customers of in-state printer facilities from the corporate and individual income tax and the sales and use tax.

1995

HB 20 Tax Incentives to Employ Persons with Disabilities—J. Brent Haymond *(Effective May 1, 1995)* The legislation provides an income and corporate tax credit to employers who hire certain individuals with disabilities. The credit is based on the amount of wages earned by the disabled employee and is limited to $3,000 per individual with a disability. Employers may take the credit for the first two years the disabled individual is employed by the employer. The credit is nonrefundable but may be carried forward two years. A form, prescribed by the Tax Commission, must accompany each return in which the credit is taken. The credit is in effect for tax years beginning on or after January 1, 1995.

- *Enacts 59-7-608, 59-10-109*

HB 305 Health System Improvement Act *(Effective May 1, 1995)* The legislation provides for a medical care savings account—to be set up by an employer for an employee or by a resident. Contributions to the medical savings account may be made by an employer or an individual and, up to stated limits, are not subject to Utah income tax. Amounts may be withdrawn from the account to pay for eligible medical expenses. Withdrawals not made for eligible medical expenses shall be subject to tax and may be subject to penalties. The income tax credit is retroactive to January 1, 1995.

SB 24 Income Tax—Historic Preservation Credit—David L. Buhler (*Effective May 1, 1995*) The legislation modified the income tax historic preservation credit to require approval of qualifying rehabilitation work prior to completion of the project rather than in advance of the work.

- *Amends 59-7-109.5, 59-10-108.5*

SB 177 Income Tax on Estates or Trusts—Lyle W. Hillyard (*Effective May 1, 1995*) The legislation made technical changes to clarify the manner of determining state tax imposed on a trust or estate.

- *Amends 59-10-103, 59-10-112, 59-10-117, 59-10-202, 59-10-204, 59-10-205, 59-10-206, 59-10-207, 59-10-209, 59-10-210;*
- *Enacts 59-10-201.1;*
- *Repeals 59-10-203, 59-10-208*

1996

HB 63 Employment Security Act Amendments *(Effective January 1, 1997)* The legislation provided for voluntary withholding of unemployment benefits at a 5 percent rate for purposes of state income tax.

HB 190 Income Tax—Repeal of Special Tax Refund—James R. Gowans (*Effective April 29, 1996)* The legislation repealed the statute authorizing a refund of 12-1/2 % of 1987

individual income taxes. It repeals outdated language providing a 1988 income tax refund based on the 1987 surplus.

- *Repeals 59-10-701*

HB 249 Recycling Market Development Zones—Grant D. Protzman (*Effective April 29, 1996*) The legislation created recycling market development zones and provided the following tax credits, retrospective to January 1, 1996, for businesses operating in recycling market development zones: a nonrefundable individual and corporate income tax credit of 5 percent of the price paid for certain machinery and equipment, and a nonrefundable individual and corporate income tax credit of 20 percent, up to $2000, of certain annual expenditures. The credit for purchases of equipment may be carried forward for three years.

- *Amends 63-55-209;*
- *Enacts 9-2-1501, 9-2-1502, 9-2-1503, 9-2-1504, 9-2-1505, 9-2-1506, 9-2-1507, 9-2-1508, 9-2-1509, 9-2-1510, 9-2-1511, 9-2-1512, 59-7-610, 59-10-108.7*

HB 404 Income Tax—Health Care Insurance Deduction—Bill Wright (*Effective January 1, 1997*) The legislation provided a personal income tax deduction for 60 percent of the amount paid by a taxpayer for health care insurance expenses under certain circumstances and clarified that a deduction is not allowed: 1) for amounts that are reimbursed or funded in whole or in part by government; and 2) for a taxpayer who is eligible to participate in a health plan that is funded in whole or in part by the taxpayer's employer.

- *Amends 59-10-114*

SB 102 Income Tax—Adoption Expenses Deduction—Craig L. Taylor (*Effective January 1, 1997*) The legislation removed the $1000 limit for the income tax deduction for adoption expenses and replaced it with "actual" expenses, retrospective to January 1, 1996.

- *Amends 59-12-114*

SB 195 Income Tax—Credit for Education Costs—Lane Beattie (*Effective January 1, 1997*) The legislation provided a nonrefundable tax credit for 25 percent of the costs of tutoring disabled dependents, not to exceed $100. The credit is retrospective to January 1, 1996.

- *Amends 59-10-130*

SB 218 Reauthorization and Enhancement of Clean Fuel Incentives—LeRay McAllister (*Effective July 1, 1996*) The legislation extended income tax incentives to December 31, 2001, for the purchase of or conversion to clean fuel vehicles. The legislation also expanded the tax incentives to construction and maintenance equipment and established standards to ensure that the existing and new tax incentives are effective in reducing air pollution.

- *Amends 19-2-104, 59-7-605, 59-10-127*

SB 237 Income Tax Reductions—Lyle W. Hillyard (*Effective January 1, 1997*) The legislation reduced the individual income tax approximately $40 million in FY 1996-97 by adjusting tax rates. The top rate dropped from 7.2 percent to 7.0 percent. Rates are further adjusted

in FY 1997-98 to ensure that the $40 million reduction is ongoing. (See individual income tax table.)

- *Amends 59-10-104*

SB 239 Tax Credit for Rural Economic Resettlement Zones *(Effective January 1, 1997)* The legislation expands enterprise zones to include qualifying municipalities in addition to qualifying counties; increases the investment tax credit to 10 percent of the first $250,000 in investment and 5 percent of the next $1,000,000 in qualifying investment; and provides additional state tax credits for businesses within the enterprise zone that: (1) add value to agricultural commodities; (2) insure employees under certain employer-sponsored health insurance programs; (3) make certain cash contributions to a private nonprofit corporation; or (4) rehabilitate vacant buildings.

SB 270 Use of Income Tax Revenue *(Effective April 29, 1996)* This legislation provides that a specified amount of income tax shall not be deposited into the Uniform School Fund in FY 1996-1997, but shall be used to fund the higher education system.

1996 Second Special Session

HB 1003 College Savings Incentive Program—Douglas S. Peterson (*Effective July 1, 1996*) This bill established the Utah Educational Saving Plan Trust which allows for investment of money deposited in a public trust for future application to the payment of post-secondary educational costs at an institution of higher education. The Utah State Board of Regents is designated as administrator of the trust and may enter into specific agreements with program participants to invest money in the trust for a specified period of time for the benefit of a named beneficiary. The legislation provides for the establishment of specified funds within the trust and includes a program fund, an endowment fund, and an administrative fund. Provisions are made for the cancellation of participation agreements. The property of the trust and its income from operations and investments are exempt from all state taxation.

1997

HB 180 Sunset Reauthorizations *(Effective July 1, 1997)* The legislation extends the corporate and individual income low-income housing tax credit through the year 2000.

HB 197 Use of Income Tax Revenues—Kevin S. Garn *(Effective OABG)* The legislation provides that income tax revenues shall be deposited into the uniform school fund, except for those revenues appropriated to the state's higher education system.

HB 213 Reauthorize Enterprise Zone Act—Beverly Ann Evans *(Effective May 5, 1997)* The legislation reauthorizes the enterprise zone corporate and individual income tax credit through July 1, 2008.

HB 258 Kurt Oscarson Children's Organ Transplant Committee *(Effective May 5, 1997)* The legislation removes the sunset date for the income tax checkoff for children's organ transplants.

HB 319 Income Tax—Filing Extensions—Jeff Alexander (*Effective May 5, 1997, then retrospective to January 1, 1997*) The legislation Clarified that all taxpayers receive a six-month filing extension for individual income tax purposes and also provided that all corporate taxpayers shall receive a six-month extension for filing corporate returns.

- *Amends 59-7-505, 59-10-516*

SB 10 Income Tax Checkoff—Lyle W. Hillyard (*Effective January 1, 1998*) The legislation provided that income tax checkoffs that do not generate at least $30,000 annually in any three consecutive years, other than those for political parties, be removed from income tax forms.

- *Amends 59-10-530, 59-10-530.5, 59-10-549, 59-10-550;*
- *Enacts 59-10-551*

SB 36 Income Tax—Energy Savings Tax Credit Extension—R. Mont Evans (*Effective May 5, 1997, then retrospective to January 1, 1997*) The legislation reauthorized the individual income tax credit and corporate tax credits for energy saving systems costs; increased the maximum amount allowable as a credit for residential energy systems from $1,500 to $2,000; increased the maximum amount allowable as a credit for commercial energy systems from $25,000 to $50,000; moved the credit authorized under the corporate franchise and income tax provisions into Title 59, Chapter 7, Corporate Franchise And Income Taxes; moved certification duties from the Office of Energy Services, Department of Community and Economic Development, to the Office of Energy and Resource Planning, Department of Natural Resources; modified certain definitions; provided a repeal date; and provided for retrospective operation.

- *Amends 59-10-601, 59-10-602, 59-10-603, 59-10-604;*
- *Enacts 59-7-611, 63-55b-5901*

SB 107 Medical Savings Account Amendments—George Mantes (*Effective May 5, 1997, then retrospective to January 1, 1997*) The legislation provided that a taxpayer may only take the state medical savings account deduction if taxpayer did not take the federal medical savings account deduction.

- *Amends 59-10-114*

SB 139 Clean Burning Stove Tax Credit Amendments—LeRay McAllister (*Effective May 5, 1997*) The legislation extended the individual income and corporate tax credits for purchases of clean burning stoves through December 31, 2002.

- *Amends 59-7-606, 59-10-128*

1998

HB 200 Income Tax—Election Campaign Fund Designations—Raymond W. Short (*Retrospective to January 1, 1998*) The legislation increased the designation to be paid into the election campaign fund from $1 to $2.

- *Amends 59-10-547*

HB 256 Rural Enterprise Zones—Beverly Ann Evans (*Retrospective to January 1, 1998*) The legislation changed the county population requirement from 30,000 to 50,000 in order for a county to qualify for designation as an enterprise zone. The legislation removed the requirement that a business firm must operate within certain SIC Codes to qualify for enterprise zone state tax incentives. It also provided that if a business entity is located in a county that failed to qualify as an enterprise zone prior to January 1, 1998, because the county was located in a metropolitan statistical area in more than one state, the business entity shall qualify for enterprise zone credits for the 1997 taxable year. The legislation also allowed Indian tribes to apply for designation as an enterprise zone.

- *Amends 9-2-404, 9-2-412, 9-2-413;*
- *Enacts 9-2-415*

SB 47 Research Tax Credit—Howard C. Nielson (*Effective May 4, 1998*) The legislation provided individual income tax and corporate franchise tax credits for research activities conducted in the state for tax years beginning on or after January 1, 1999. The legislation provided definitions and the manner of calculating the amount of the credit (the credit is equal to 6 percent of the taxpayer's qualified research expenses that exceed a base amount). The credit must be claimed in the taxable year immediately following the taxable year for which the taxpayer qualifies for the credit and may be carried forward 14 years.

- *Enacts 59-7-612, 59-10-131*

SB 111 Enterprise Zone Amendments—Mike Dmitrich (*Retrospective to January 1, 1998*) The legislation provided that if a business entity is located in a county that failed to qualify as an enterprise zone prior to January 1, 1998, because the county was located in a metropolitan statistical area in more than one state, the business entity shall qualify for enterprise zone credits for the 1997 taxable year.

- *Amends 9-2-404, 9-2-413*

SB 220 Research Tax Credit for Machinery and Equipment—Craig A. Peterson (*Effective May 4, 1998*) The legislation provided individual income tax and corporate franchise tax credits for machinery, equipment, or both, that are used primarily for conducting qualified research or basic research in the state for tax years beginning on or after January 1, 1999. The legislation provided definitions and the manner of calculating the amount of the credit (the credit is equal to 6 percent of the purchase price of either machinery, equipment, or both that is primarily used to conduct qualified research in this state). The credit must be claimed in the taxable year immediately following the taxable year for which the taxpayer qualifies for the credit and may be carried forward 14 years.

- *Enacts 59-7-612, 59-10-131*

1999

HB 25 Income Tax Deduction for Health Care Insurance—Michael R. Styler (*Effective January 1, 2000*) The legislation increases from 60 percent to 100 percent the amount for health care insurance premiums that may be deducted when determining state taxable income. The legislation provides that a taxpayer may deduct the full amount of premiums paid for health care insurance for the taxpayer, the taxpayer's spouse, and the taxpayer's dependents to the extent the amounts are not deducted in computing federal taxable income.

- *Amends 59-10-114*

HB 31 Income Tax—Definition Relating to Disabled Persons—Judy Ann Buffmire (*Effective May 3, 1999*) The legislation modifies the definitions of "adult with a disability" and "dependent child with a disability" and clarifies who is eligible for certain tax considerations. This bill provides retrospective operation to January 1, 1999.

- *Amends 59-10-103*

HB 261 Higher Education Saving Incentive Program Amendments—Keele Johnson (*Effective May 3, 1999*) The legislation modifies provisions in the Higher Education Savings and Supplemental Savings Incentive Programs for amounts that participants may invest in the programs. Participants may make additional payments to the trust as long as a specific beneficiary account does not exceed total estimated higher education costs. The maximum amount of investments that may be subtracted from federal taxable income is $1,200 for each beneficiary for the fiscal year beginning July 1, 1996, and an amount adjusted annually thereafter that reflects increases in the Consumer Price Index. This bill provides retrospective operation to January 1, 1999.

- *Amends 53B-8a-106, 53B-8b-105, 59-10-114*

HB 309 Individual and Corporate Income Tax Credits for Low-income Housing—David M. Jones (*Effective January 1, 2000*) The legislation modifies the individual and corporate income tax credits for qualified low-income housing.

- *Amends 59-7-607, 59-10-129*

SB 8 Research Tax Credits Modifications—Howard C. Nielson (*Effective May 3, 1999*) The legislation modifies the individual income tax and corporate franchise and income tax credits for research activities and research equipment and allows certain taxpayers to make an irrevocable election to be treated as a start-up company for purposes of calculating the base amount. A taxpayer may not claim the credit if the machinery or equipment for which the credit is claimed is to be used for fewer than 12 months. The bill provides for retrospective operation for taxable years beginning on or after January 1, 1999 (Revenue and Taxation Interim Committee).

- *Amends 59-7-612, 59-7-613, 59-10-131, 59-10-132*

SB 9 Long-term Care Amendments—Howard C. Nielson (*Effective May 3, 1999*) The legislation creates an income tax deduction for long-term care insurance premiums.

- *Amends 59-10-114*

SB 62 Individual Income Tax Credit for At-home Parents—Robert M. Muhlestein (*Effective May 3, 1999*) The legislation provides an individual income tax credit beginning taxable year January 1, 2000, for parents with qualifying children and provides that a qualified at-home parent may claim a $100 nonrefundable credit for each child under 12 months of age. The legislature is required to make an appropriation from the General Fund to replace Uniform School Fund revenues expended in providing the credit.

- *Enacts 59-10-108.1*

SB 111 Enterprise Zone Amendments—Beverly Ann Evans *(Effective May 3, 1999)* The legislation amends criteria for enterprise zones and tax credits. The bill clarifies that tax incentives are available only to a business firm if at least 51 percent of the employees employed at its facilities in the enterprise zone reside in the county in which the enterprise zone is located. The bill restricts a business engaged in retail trade or a public utilities business from claiming enterprise zone tax credits.

- *Amends 9-2-412, 9-2-413*

2000

HB 87 Corporate Franchise and Income Tax and Individual Income Tax Credits for Low-Income Housing—Afton B. Bradshaw (*Effective May 1, 2000*) This legislation extends through 2005 the Utah Housing Finance Agency's authority to allocate an aggregate annual tax credit for low-income housing under the individual income tax and corporate franchise and income tax.

- *Amends 59-7-607 and 59-10-129*

HB 88 Utah Income Tax Amendments—Katherine M. Bryson (*Effective May 1, 2000*) The legislation requires that the Tax Commission include the phrase "all state income tax dollars fund education" on the first page of the individual income tax return and on the cover page of the individual income tax return instruction booklet.

- *Enacts 59-10-103.1*

HB 171 Recycling Market Development Zone Act and Related Tax Credits—Ben C. Ferry (*Effective May 1, 2000*) The legislation extends the sunset date for the recycling market development zone corporate and individual income tax credits through June 30, 2010. The legislation clarifies that credits earned prior to June 30, 2010, may be claimed on the 2010 return even if the credit is repealed on June 30, 2010. Effective January 1, 2001, the legislation prohibits a taxpayer from claiming or carrying forward the recycling market development zone credit in a year in which the taxpayer claims or carries forward an enterprise zone tax credit.

- *Amends 59-7-610, 59-10-108.7, 63-55-209*

HB 323 Incentives to Purchase Clean Fuel Vehicles—Wayne A. Harper *(Effective January 1, 2001*) The legislation extends and modifies the corporate franchise and income tax credit and the individual income tax credit for purchases of clean fuel vehicles or expenses of converting a vehicle to use clean fuels as follows: (1) 50 percent up to $3,000 for new

vehicles; (2) 50 percent up to $2,500 for the conversion of vehicles; and (3) 50 percent up to $1,000 for the conversion of special mobile equipment. The legislation provides that the amount of the tax credit shall be reduced by any clean fuel grant the taxpayer receives from the Dept. of Community and Economic Development. The legislation imposes a $35 surcharge on each clean fuel certificate, which shall be deposited into the Centennial Highway Fund.

- *Amends 9-1-702, 9-1-703, 9-1-706, 59-7-605, 59-10-127, 59-13-304*

SB 181 Income Taxes—Application to the Uintah and Ouray Reservation—Beverly Ann Evans (*Retrospective to January 1, 2000)* The legislation allows an income tax deduction for Ute tribal members: (1) if the tribal member resides on homesteaded land diminished from the Ute Reservation by the U.S. Supreme Court; (2) for income earned on the Ute Reservation; and (3) if the governor and the Ute Tribe execute an agreement that provides for the deduction.

- *Amends 59-10-103, 59-10-114*

2001

HB 98 Enterprise Zone Amendments—Bradley T. Johnson (*Effective April 30, 2001)* This act provides a refundable income and corporate tax credit to targeted businesses located in certain enterprise zone areas. It requires the Department of Community and Economic Development (DCED) to certify that the business qualifies for the credit and to determine the amount of the tax credit the business qualifies for. The total amount of the credit DCED may award to all businesses in one year is capped at $300,000. The act prohibits a targeted business claiming the refundable tax credit from claiming an enterprise zone or recycling market development zone tax credit in the same year.

- *Amends 9-2-413, 59-7-610, 59-10-108.7;*
- *Enacts 9-2-1801, 9-2-1802, 9-2-1803 2001 Utah Laws 155*

HB 158 Individual Income Tax—Addition of Interest to Federal Taxable Income—Greg Curtis (*Effective April 30, 2001*) This act modifies the Individual Income Tax Act to provide that interest on certain indebtedness of other states, the District of Columbia, or a possession of the United States is subject to state individual income taxation and makes technical changes.

- ****Governor Leavitt Vetoed This Bill, 3/20/01****

HB 281 Individual Income Tax—Contribution for Education—Richard M. Siddoway (*Effective January 1, 2002*) This act expands the individual income tax contribution for education to allow contributions to be made to applied technology centers or applied technology service centers. The act clarifies the contribution requirements and requires the State Tax Commission to remove the designation for the contribution if the contribution does not generate a certain amount of revenues within a certain time period.

- *Amends 59-10-549, 59-10-551 2001 Utah Laws 216*

HJR 18 Resolution Supporting President Bush's Tax Relief Proposal--David Clark (*Effective February 27, 2001*) This resolution urges the United States Congress to support the tax relief plan introduced by President Bush.

- *2001 Utah Laws*

SB 24 Individual Income Tax—Additions to Federal Taxable Income—John L. Valentine (*Retrospective to January 1, 2001*) This act clarifies that lump sum distributions not included in the taxpayer's federal adjusted gross income (FAGI) be added to the taxpayer's FAGI for purposes of determining the taxpayer's Utah income tax. It provides for an addition to FAGI, effective January 1, 2002, for a child's investment income that a parent elects to report on the parent's federal return and that is not included in the parent's FAGI.

- *Amends 59-10-114*

SB 30 Filling Employee Tax Information Electronically—David H. Steele (*Effective April 30, 2001*) This act requires employers who file W-2 forms with the Internal Revenue Service in an electronic format to also file W-2 forms with the State Tax Commission in an electronic format.

- *Amends 59-10-406 2001 Utah Laws 94*

SB 34 Individual Income Tax Relief for Low-income Individuals and Related State Tax Commission Amendments—Lyle W. Hillyard (*Effective January 1, 2002)* This act provides an exemption from Utah income tax for a taxpayer whose FAGI is less than or equal to the sum of the taxpayer's federal personal exemptions and standard deduction. It also provides the State Tax Commission discretionary authority to prescribe tax tables.

- *Amends 59-10-104, 59-10-105, 59-10-116;*
- *Enacts 59-10-104.1 2001 Utah Laws 323*

SB 36 Individual Income Tax—Bracket Adjustments—John L. Valentine (*Retrospective to January 1, 2001*) This act makes adjustments to the individual income tax brackets and amounts of tax.

- *Amends 59-10-104 2001 Utah Laws 324*

SB 71 Tax Credits for Special Needs Adoptions—Carlene M. Walker (*Retrospective to January 1, 2001*) This act provides a refundable income tax credit of $1,000 per child for parents who adopt a "child who has a special need" on or after January 1, 2001.

- *Amends 62A-4a-607;*
- *Enacts 59-10-133 2001 Utah Laws 327*

SB 170 Utah Revised Limited Liability Company Act—John L. Valentine (*Effective July 1, 2001*) This act repeals and replaces the Utah Limited Liability Company Act with the Utah Revised Limited Liability Company Act. The act authorizes the formation of limited liability companies within the state and establishes the structure, characteristics, and powers of limited liability companies. The act establishes the filing requirements with the Division of Corporations and Commercial Code, provides for the service of process on limited liability companies, outlines the process for formation of a limited

liability company, provides for operating agreements, and sets the standards for adopting operating agreements. The act grants limited liability to members and managers of limited liability companies and defines the exceptions to limited liability, sets the standards required of members and managers of a limited liability company, and provides for the management of limited liability companies. The act provides standards for the treatment of contributions, capital accounts, and profits and losses, sets standards for distributions, provides for the assignment of interests, sets the standards and procedures for dissolution, sets the standards and procedures for winding up a limited liability company, provides for conversions and mergers, allows for professional services through a limited liability company, provides for the treatment and domestication of foreign limited liability companies, provides for derivative actions, provides for indemnification, and modifies the Utah Revised Uniform Limited Partnership Act to allow for conversions.

- *Amends 48-2a-101, 53B-5-114, 53C-1-201;*
- *Enacts 48-2a-108, 48-2a-109, 48-2a-110, 48-2a-111, 48-2a-112, 48-2a-113, 48-2c-101, 48-2c-102, 48-2c-103, 48-2c-104, 48-2c-105, 48-2c-106, 48-2c-107, 48-2c-108, 48-2c-109, 48-2c-110, 48-2c-111, 48-2c-112, 48-2c-113, 48-2c-114, 48-2c-115, 48-2c-116, 48-2c-117, 48-2c-118, 48-2c-119, 48-2c-120, 48-2c-121, 48-2c-122, 48-2c-201, 48-2c-202, 48-2c-203, 48-2c-204, 48-2c-205, 48-2c-206, 48-2c-207, 48-2c-208, 48-2c-209, 48-2c-210, 48-2c-211, 48-2c-212, 48-2c-213, 48-2c-214, 48-2c-301, 48-2c-302, 48-2c-303, 48-2c-304, 48-2c-305, 48-2c-306, 48-2c-307, 48-2c-308, 48-2c-309, 48-2c-310, 48-2c-311, 48-2c-401, 48-2c-402, 48-2c-403, 48-2c-404, 48-2c-405, 48-2c-406, 48-2c-407, 48-2c-408, 48-2c-409, 48-2c-410, 48-2c-411, 48-2c-501, 48-2c-502, 48-2c-503, 48-2c-504, 48-2c-505, 48-2c-506, 48-2c-601, 48-2c-602, 48-2c-603, 48-2c-604, 48-2c-605, 48-2c-701, 48-2c-702, 48-2c-703, 48-2c-704, 48-2c-705, 48-2c-706, 48-2c-707, 48-2c-708, 48-2c-709, 48-2c-710, 48-2c-801, 48-2c-802, 48-2c-803, 48-2c-804, 48-2c-805, 48-2c-806, 48-2c-807, 48-2c-808, 48-2c-809, 48-2c-901, 48-2c-902, 48-2c-903, 48-2c-904, 48-2c-905, 48-2c-906, 48-2c-1001, 48-2c-1002, 48-2c-1003, 48-2c-1004, 48-2c-1005, 48-2c-1006, 48-2c-1007, 48-2c-1008, 48-2c-1101, 48-2c-1102, 48-2c-1103, 48-2c-1104, 48-2c-1105, 48-2c-1106, 48-2c-1201, 48-2c-1202, 48-2c-1203, 48-2c-1204, 48-2c-1205, 48-2c-1206, 48-2c-1207, 48-2c-1208, 48-2c-1209, 48-2c-1210, 48-2c-1211, 48-2c-1212, 48-2c-1213, 48-2c-1214, 48-2c-1301, 48-2c-1302, 48-2c-1303, 48-2c-1304, 48-2c-1305, 48-2c-1306, 48-2c-1307, 48-2c-1308, 48-2c-1309, 48-2c-1401, 48-2c-1402, 48-2c-1403, 48-2c-1404, 48-2c-1405, 48-2c-1406, 48-2c-1407, 48-2c-1408, 48-2c-1409, 48-2c-1410, 48-2c-1501, 48-2c-1502, 48-2c-1503, 48-2c-1504, 48-2c-1505, 48-2c-1506, 48-2c-1507, 48-2c-1508, 48-2c-1509, 48-2c-1510, 48-2c-1511, 48-2c-1512, 48-2c-1513, 48-2c-1601, 48-2c-1602, 48-2c-1603, 48-2c-1604, 48-2c-1605, 48-2c-1606, 48-2c-1607, 48-2c-1608, 48-2c-1609, 48-2c-1610, 48-2c-1611, 48-2c-1612, 48-2c-1613, 48-2c-1614, 48-2c-1615, 48-2c-1701, 48-2c-1702, 48-2c-1703, 48-2c-1704, 48-2c-1705, 48-2c-1706, 48-2c-1801, 48-2c-1802, 48-2c-1803, 48-2c-1804, 48-2c-1805, 48-2c-1806, 48-2c-1807, 48-2c-1808, 48-2c-1809, 48-2c-1901, 48-2c-1902;*
- *Repeals 48-2b-101, 48-2b-102, 48-2b-103, 48-2b-104, 48-2b-105, 48-2b-106, 48-2b-106, 48-2b-107, 48-2b-108, 48-2b-109, 48-2b-110, 48-2b-111, 48-2b-*

112, 48-2b-113, 48-2b-114, 48-2b-115, 48-2b-116, 48-2b-117, 48-2b-118, 48-2b-119, 48-2b-120, 48-2b-121, 48-2b-122, 48-2b-123, 48-2b-124, 48-2b-125, 48-2b-126, 48-2b-127, 48-2b-128, 48-2b-129, 48-2b-130, 48-2b-131, 48-2b-132, 48-2b-133, 48-2b-134, 48-2b-135, 48-2b-136, 48-2b-137, 48-2b-138, 48-2b-139, 48-2b-140, 48-2b-141, 48-2b-142, 48-2b-143, 48-2b-144, 48-2b-145, 48-2b-146, 48-2b-147, 48-2b-148, 48-2b-149, 48-2b-150, 48-2b-151, 48-2b-152, 48-2b-153, 48-2b-154, 48-2b-155, 48-2b-156, 48-2b-157, 48-2b-158. 2001 Utah Laws 260

2001 First Special Session

HB 1005 Individual Income Tax and Corporate Franchise and Income Tax—Renewable Energy Systems Tax Credits—John E. Swallow (*Effective August 20, 2001*) This act reinstated tax credits for renewable energy systems for taxable years beginning on or after January 1, 2001, but beginning on or before December 31, 2006, and repealed the requirement that an individual taxpayer must be a resident of the state to claim a credit. The act required the Public Utilities and Technology Interim Committee to study the tax credits. The act has retrospective operation for taxable years beginning on or after January 1, 2001.

- *Amends 63-55b-159;*
- *Enacts 59-7-614, 59-10-134*

HB 1006 Individual Income Tax—Addition of Interest to Federal Taxable Income—Greg J. Curtis (*Effective August 20, 2001*) This act provides that for taxable years beginning on or after January 1, 2003, interest on certain bonds, notes, and other indebtedness of other states or the District of Columbia is subject to state individual income taxation.

- *Amends 59-10-114*

HB 1008 Individual Income Tax—2001 Federal Rate Bracket Benefit—Matt Throckmorton (*Effective August 20, 2001*) This act provides that a federal individual income tax credit or advance refund amount allowed as a result of the 2001 federal rate bracket benefit is not subject to state individual income taxation. The act has retrospective operation for taxable years beginning on or after January 1, 2001.

- *Amends 59-10-114*

2002

HB 19 Election Campaign Fund Checkoff Amendments—Craig W. Buttars (*Effective May 6, 2002)* This act requires the State Treasurer to disburse the portion of the Election Campaign Fund designated to a political party to that party with a list disclosing, for each county, the total amount designated by taxpayers in that county.

- *Amends 59-10-548*

HB 52 Higher Education Savings Incentive Program Amendments—Rep. K. Bryson (*Effective May 6, 2002)* This bill provides that the state deduction for amounts placed into

the Higher Education Savings Incentive Program applies only for amounts that were included in federal taxable income.

- *Amends 53B-8a-108, 53B-8a-109, 59-7-105, 59-7-106, 59-10-114*

HB 185 Reauthorization of Individual Income Tax Credit—Tutoring Disabled Dependents --Rep. J. Buffmire (*Effective May 6, 2002*) This bill reauthorizes the tutoring tax credit for disabled dependents for an additional seven years.

- *Amends 59-10-130*

SB 28 Tax Credits—Removal of Tax Credit From Tax Form and Prohibition on Claiming or Carrying Forward Tax Credit—Sen. C. Bramble (*Retrospective to January 1, 2002)* This bill requires the Tax Commission to remove income and corporate tax credits from the tax return if the total credit is less than $10,000 per year and fewer than 10 persons claim the credit for 3 consecutive years; provides that persons filing returns cannot claim or carry forward a credit that has been removed; and requires Tax Commission to report to the Revenue and Taxation Interim committee and each state agency that assists in the administration of the tax credit for each credit that satisfies the conditions for removal

- *Enacts 59-7-615, 59-10-135*

2003

HB 73 Withholding Exemption for Certain Nonresident Shareholders—Rep. G. Snow (*Retrospective to January 1, 2003)* This bill modifies provisions relating to corporate franchise and income taxes and individual income taxes to provide that certain S corporations exempt from state corporate franchise or income taxes are exempt from the payment or withholding of tax on behalf of nonresident shareholders. This bill extends the current exemption from filing for nonresident individual shareholders who have no other Utah source income to any nonresident shareholder with no other Utah source income.

- *Amends 59-7-101, 59-7-702, 59-7-703, 59-10-108.2*

HB 299 Trust Law Amendments—Rep. D. Clark *(Effective January 1, 2004)* This bill provides that a trust is administered in this state, and therefore a resident trust, if: (1) the fiduciary transacts any administration of the trust in this state; (2) the trust states that it is administered in the state and is governed by the laws of the state; or (3) the trust falls within the provisions of section 75-7-208. This bill provides that irrevocable trust income is not subject to Utah tax if the trust first became a resident trust on or after January 1, 2004, and the trustee is a trust company.

- *Amends 7-5-1, 59-10-103, 59-10-201, 75-2-205, 75-2-702, 75-2-1201, 75-2-1203, 75-2-1205, 75-2-1207, 75-2-1208, 75-7-201, 75-7-202, 75-7-204;*
- *Enacts 25-6-14, 75-2-1206.5, 75-7-208, 75-7-601, 75-7-602, 75-7-603*

HB 305 Individual Income Tax Contribution—Wolf Depredation and Management Restricted Account—Rep D. Peterson *(Effective January 1, 2004)* This bill provides an individual income tax contribution of at least $1 to the Wolf Depredation and Management Restricted Account on the taxpayer's individual income tax return.

- *Amends 59-10-551;*
- *Enacts 23-14-14.1, 59-10-550.1*

SB 43 Providing Information Relating to Tax Credits and Tax Filing Due Dates—Sen. D. Steele *(Retrospective to January 1, 2003)* This act repeals the requirement that individuals claiming corporate or individual income tax credits for the targeted business, clean fuel vehicle and stove, low-income housing, employer of disabled employee, and recycling market development zone credits enclose an authorization form with the tax return. This act also repeals the requirement that a partnership enclose a copy of its federal partnership return with the state return. This act extends the due date for electronic filing of individual income tax with the Tax Commission to match any extended filing date the IRS allows electronically filed returns.

- *Amends 9-2-1803, 59-7-605, 59-7-606, 59-7-607, 59-7-608, 59-7-610, 59-10-108.7, 59-10-109, 59-10-127, 59-10-128, 59-10-129, 59-10-507, 59-10-514*

SB 118 Individual Income Tax—Adoption Expenses –Sen. C. Walker *(Retrospective to January 1, 2003)* This act allows an individual to subtract adoption expenses from federal taxable income in: (1) the year in which the expenses are paid or incurred; (2) the year in which the adoption is finalized; or (3) a year in which the taxpayer may claim the federal adoption credit.

- *Amends 59-10-103, 59-10-114, 59-10-133*

SB 131 Individual Income Tax—Subtractions from Federal Taxable Income—Sen. C. Bramble *(Retrospective to January 1, 2003)* This act provides a subtraction from federal taxable income for long-term and short-term capital gains on a capital gain transaction: (1) that occurs on or after January 1, 2003; (2) if at least 70 percent of the proceeds of the capital gain transaction are used to purchase qualifying stock in a Utah small business corporation within 12 months; and (3) the individual did not have an ownership interest in the Utah small business corporation that issued the qualifying stock.

- *Amends 59-10-103, 59-10-114*

SB 147 Streamlined Sales Tax Project Amendments—Sen. L. Hillyard *(Effective July 1, 2004)* For taxable years beginning on or after January 1, 2004, this act provides a refundable income tax credit (instead of a sales tax exemption) for hand tools above $250 used in a farming operation.

- *Enacts 59-7-614.1, 59-10-134.1*

2003 Second Special Session

HB 2003 Trust Law Amendments—David Clark *(Governor signed November 25, 2003; Effective date December 31, 2003*) This bill makes changes in legislation passed during the 2003 General Session that allowed for the administration of trusts created outside Utah by trustees within Utah, and provided favorable tax provisions.

- *Amends 59-10-103, 59-10-201, 59-10-202*

2004

HB 27 Tax Commission Report—Federal Tax Law Changes—Rep. Wayne A. Harper *(Effective May 3, 2004)* This bill requires the Utah State Tax Commission to annually report to the Revenue and Taxation Interim Committee on changes to the Internal Revenue Code and the potential impacts of those changes on state revenues.

- *Enacts 59-1-213*

HB 168 Individual Income Tax and Corporate Franchise and Income Tax Task Force—Rep. Wayne A. Harper *(Effective May 3, 2004)* This bill provides for a task force, including one member representing the Tax Commission, to study Utah's individual income and corporate franchise and income tax. The task force is required to make recommendations on: (1) whether the taxes should be replaced with a flat or consumption based tax; (2) whether the individual income tax brackets should be increased for inflation; (3) whether either tax should be decoupled from the federal tax; and (4) whether there be a state earned income tax credit.

SB 109 Individual Income Tax Contributions for Education—Sen. David L. Thomas *(Retrospective to January 1, 2004)* This bill authorizes a taxpayer to contribute $1 or more to the Uniform School Fund on the taxpayer's individual income tax return. This bill repeals obsolete language authorizing a taxpayer to contribute $1 or more to an applied technology center or applied technology center and authorizes the contribution to be made to a campus of the Utah College of Applied Technology.

- *Amends 59-10-549*

SB 139 Individual Income Tax—Nonresident Income Amendments—Sen. Curtis S. Bramble *(Retrospective to January 1, 2004)* This bill provides that compensation a nonresident service member receives for military service is subtracted from income for purposes of calculating the nonresident service member's state income tax.

- *Amends 59-10-116*

2004 Fourth Special Session

SB 4002 Individual Income Tax − Treatment of Certain Military Income—Curtis S. Bramble (*Effective November 15, 2004*) This bill amends the Individual Income Tax Act to provide for a new subtraction from federal taxable income for a one taxable year period. This bill: defines terms; provides for a one taxable year period a subtraction from federal taxable income for certain income a resident or nonresident individual receives for qualifying military service; grants rulemaking authority to the State Tax Commission; and makes technical changes.

This bill has retrospective operation for the taxable year beginning on or after January 1, 2004, but beginning on or before December 31, 2004. The original bill was also recommended by the Revenue and Taxation Interim Committee

- *Amends 59−10−103, 59−10−114*

2005

HB 7 Individual Income Tax—Contributions for Education—Rep. Sheryl L. Allen *(Retrospective to January 1, 2005)* This bill repeals the language designating certain individual income tax contributions to a chapter of the Utah Public Education Foundation because that foundation is no longer in existence. It authorizes an individual income tax contribution to be made to a school district if the school district has not established a foundation. If a person making a contribution to a school district foundation does not designate a particular foundation to receive the contribution, the contribution shall be made to the Utah State Office of Education to be distributed to one or more associations of foundations.

- *Amends 59-10-549, 59-10-551*

HB 53 Tax Treatment of Personal Property—LaWanna Lou Shurtliff (*Effective January 1, 2006*) This bill amends the Motor Vehicles Act, the Property Tax Act, the Corporate Franchise and Income Taxes chapter, and the Individual Income Tax Act to address the property tax treatment of motor homes. This bill: defines terms; specifies the uniform fees that are received by a city library fund; reduces uniform statewide fees on motor homes required to be registered with the state to a rate of: 1.25% of the value of a motor home, beginning January 1, 2006; and 1% of the value of a motor home, beginning January 1, 2008; provides for the collection of uniform statewide fees; provides that the uniform statewide fees on motor homes shall be assessed at the same time and in the same manner as ad valorem personal property taxes; addresses the appeals process for personal property; provides that for purposes of the corporate franchise and income tax credits and individual income tax credits for renewable energy systems, a residential unit does not include motor homes subject to uniform statewide fees; grants rulemaking authority to the State Tax Commission; and makes technical changes.

- *Amends 9−7−401, 41−1a−222, 59−2−405, 59−2−405.1, 59−2−406, 59−2−407, 59−2−924, 59−2−1005, 59−7−614, 59−10−134;*
- *Enacts 59−2−405.2*

HB 96 Amendments Relating to Clean Fuels and Vehicles Using Clean Fuels—Rep. Fred R. Hunsaker *(Effective May 2, 2005)* This bill provides the circumstances under which a vehicle may travel in lanes designated for the use of high occupancy vehicles regardless of the number of occupants. For a period of five taxable years, the bill extends individual income tax and corporate franchise and income tax credits relating to vehicles using clean fuels. For taxable years beginning on or after January 1, 2006, a taxpayer may not claim a tax credit with respect to an electric-hybrid vehicle. It extends a surcharge on clean special fuel tax certificates until December 31, 2010. The bill provides that the Department of Natural Resources may not make a loan or grant under the Clean Fuels Conversion Program Act with respect to an electric-hybrid vehicle.

- *Amends 41-6a-702, 59-7-605, 59-10-127, 59-13-304, 63-34-202, 63-34-203, 63-55-241*

HB 170 Extension of Utah Low-Income Housing Tax Credits—Rep. Stephen D. Clark *(Effective May 2, 2005)* This bill extends for a ten-year period the amount of aggregate

annual tax credit for low-income housing that the Utah Housing Corporation may allocate under the corporate franchise and income taxes and the individual income tax.

- *Amends 59-7-607, 59-10-129*

HB 179 Utah Venture Capital Enhancement Act Amendments—Rep. Peggy Wallace *(Effective March 1, 2005)* This bill changes the contingent tax credit from a nonrefundable credit with a 7-year carry forward to a refundable credit.

- *Amends 9-2-1902, 9-2-1915, 9-2-1918, 9-2-1919, 9-2-1920, 9-2-1924*

HB 190 Individual Income Tax—Electronic Filing Requirements—Rep. Stephen D. Clark *(Retrospective to January 1, 2005)* This bill requires an income tax return preparer to file returns required to be filed under the Individual Income Tax Act using scan technology or by electronic means if the preparer prepares more than 100 income tax returns in a calendar year. It provides exceptions to the requirement to file returns using scan technology or by electronic means if the taxpayer requests that a return not be filed electronically, or if the preparer provides evidence that it would be a hardship to file returns electronically.

- *Enacts 59-10-514.1*

SB 13 Individual Income Tax—Subtraction for Certain Military Income—Sen. Howard A. Stephenson *(Retrospective to January 1, 2005)* This bill provides a subtraction from federal adjusted gross income for the first $2,200 of income a qualifying service member receives for qualifying service. It applies only to the tax year beginning on or after January 1, 2005.

- *Amends 59-10-103, 59-10-114*

SB 23 Property Tax Treatment of Tangible Personal Property—Sen. Curtis S. Bramble *(Effective January 1, 2006)* This bill imposes uniform statewide fees on ATVs, campers, non-commercial trailers, tent and travel trailers, motorcycles, snowmobiles, personal watercraft, and vessels under 31 feet in length. It provides that for purposes of the corporate franchise and income tax credits and individual income tax credits for renewable energy systems, a residential unit does not include property subject to the uniform statewide fees.

- *Amends 9-7-401, 41-1a-222, 59-2-405, 59-2-405.1, 59-2-406, 59-2-407, 59-2-924, 59-2-1005, 59-7-614, 59-10-134;*
- *Enacts 59-2-405.2*

SB 125 Amendments to Individual Income Tax Credit for Special Needs Adoptions—Sen. Parley G. Hellewell *(Retrospective to January 1, 2005)* This bill amends the definition of "child who has a special need" by repealing the requirements that the Utah Division of Child and Family Services has been awarded permanent custody of the child and the child cannot or should not be returned to the home of the child's biological parents. The bill requires that the adoption occur in this state for a taxpayer to be eligible for a tax credit.

- *Amends 59-10-133*

SB 133 Individual Income Tax—Return Filing Requirements—Sen. Howard A. Stephenson *(Retrospective for returns filed on or after January 1, 2005)* This bill provides that the State Tax Commission may make rules prescribing, for taxable years beginning on or after January 1, 2005, what constitutes filing a return with the State Tax Commission for purposes of the Individual Income Tax Act. (This will allow the Commission to make rules to allow certain partnerships to file a return with USTC by simply keeping a record of the information.)

- *Amends 59-10-514*

SB 164 Individual Income Tax—Tax Credit for Live Organ Donation Expenses—Sen. Karen Hale *(Retrospective to January 1, 2005)* This bill provides a nonrefundable income tax credit for live organ donation expenses incurred during the taxable year for which a live organ donation occurs; the credit is for the lesser of actual expenses or $10,000. The credit has a 5-year carry forward.

- *Enacts 59-10-134.2*

2006

HB 95 Individual Income Tax Contribution for Community Spay and Neuter Programs—Rep. Michael E. Noel (*Retrospective to January 1, 2006*) This bill provides for an individual income tax contribution of $1 or more to the Cat and Dog Community Spay and Neuter Program Restricted Account. If this contribution generates less than $30,000 per taxable year for three consecutive taxable years, the State Tax Commission shall remove the designation for the contribution from tax returns and may not collect the contribution from a resident or nonresident individual.

- *Amends 59-10-551;*
- *Enacts 26-48-101, 26-48-102, 59-10-550.2*

HB 265 Due Date for Filing Electronically Filed Withholding Returns– Rep. Merlynn T. Newbold (*Effective February 24, 2006*) This bill provides that the due date for filing electronically filed withholding returns is the same deadline for filing electronically filed federal withholding tax returns, which is currently on or before March 31 of the year following the calendar year to which the returns relate.

- *Amends 59-10-406*

HB 291 State Tax Commission Bonding and Licensing Amendments—Rep. Wayne A. Harper (*Effective May 1, 2006*) This bill repeals the requirement that a third-party provider for withholding tax purposes must be licensed and bonded with the Tax Commission; reduces the minimum withholding and sales tax bond from $50,000 to $25,000; reduces the minimum fuels bond from $50,000 to $10,000; and allows a taxpayer required to obtain multiple fuel bonds to combine those bonds.

- *Amends 59−10−405.5, 59−12−106, 59−13−203.1, 59−13−302, 59−13−403*

HB 294 Creation of Education Fund—Jeff Alexander (*Effective May 1, 2006*) This bill creates an Education Fund to receive all revenues from taxes on intangible property or from a tax on income and makes technical corrections.

- *Amends 51-5-4*

SB 37 Income Tax—Taxation of Individuals, Estates, and Trusts—Sen. Lyle W. Hillyard (*Retrospective to January 1, 2006*) This bill modifies the additions to and subtractions from federal taxable income of a resident or nonresident individual, estate, or trust; modifies the adjustments to state taxable income for purposes of individual, estate, or trust income taxes; addresses the calculation of state taxable income of a resident or nonresident estate or trust; and modifies the fiduciary adjustments for purposes of income taxes on estates and trusts. This bill also addresses which nonrefundable and refundable credits an estate or trust may claim.

- *Amends 19-1-403, 19-1-404, 19-2-104, 53B-8a-106, 59-2-102, 59-6-101, 59-6-102, 59-7-607, 59-7-614, 59-7-703, 59-10-103, 59-10-112, 59-10-114, 59-10-115, 59-10-201, 59-10-201.1, 59-10-202, 59-10-204, 59-10-205, 59-10-207, 59-10-210, 59-13-202, 62A-4a-607, 63-38f-402, 63-38f-412, 63-38f-413, 63-38f-501, 63-38f-502, 63-38f-503, 63-38f-1102, 63-38f-1110, 63-38f-1203, 63-55-209;*
- *Enacts 59-10-209.1, 59-10-1001, 59-10-1002, 59-10-1101, 59-10-1102;*
- *Renumbers & amends 59-10-1003, 59-10-1004, 59-10-1005, 59-10-1006, 59-10-1007, 59-10-1008, 59-10-1009, 59-10-1010, 59-10-1011, 59-10-1012, 59-10-1013, 59-10-1014, 59-10-1015, 59-10-1016, 59-10-1103, 59-10-1104, 59-10-1105;*
- *Repeals 59-10-107, 59-10-128, 59-10-209*

SB 38 Individual Income Taxation of Certain Trust Distributions—Lyle Hillyard (*Effective May 1, 2006*) This bill modifies the Individual Income Tax Act relating to the individual income taxation of certain trust distributions. This bill defines “distributable net income"; modifies an addition to income for certain distributions received by a resident beneficiary of a nonresident trust that was taxed at the trust level for federal tax purposes but was not taxed at the trust level by any state; and makes technical changes. This bill has retrospective operation for taxable years beginning on or after January 1, 2004.

- *Amends 59−10−103, 59−10−114*

2006 Third Special Session

SB 3002 Access to Information Gained by the State Tax Commission from Returns—Curtis S. Bramble (*Effective May 26, 2006*) This bill amends the Revenue and Taxation title to allow the Office of the Legislative Fiscal Analyst and the Office of Legislative Research and General Counsel to receive, under certain circumstances, information gained by the State Tax Commission that is required to be included in returns filed with the State Tax Commission.

2006 Fourth Special Session

SB 4001 Income Tax Amendments—Curtis S. Bramble (*Effective January 1, 2007*) This bill amends the Individual Income Tax Act relating to tax brackets, additions, and subtractions, and enacts the Single Rate Individual Income Tax Act. This bill modifies

tax brackets for taxable years beginning on or after January 1, 2006; for taxable years beginning on or after January 1, 2009, requires individual income tax brackets to be adjusted for changes in the consumer price index; modifies additions to and subtractions from federal taxable income for purposes of calculating individual income taxes; enacts the Single Rate Individual Income Tax Act for taxable years beginning on or after January 1, 2007; allows a resident or nonresident individual to determine each time the resident or nonresident individual files a state individual income tax return or amended return, whether to calculate and pay a single rate individual income tax on the basis of adjusted gross income or pay a multi−rate individual income tax on the basis of federal taxable income; enacts, modifies, and repeals definitions; repeals the authority for the State Tax Commission to prescribe tax tables and for an individual to elect to pay an individual income tax on the basis of those tax tables; repeals an intent statement relating to the Individual Income Tax Act; grants rulemaking authority to the State Tax Commission; and makes technical changes. This bill provides an effective date and provides for retrospective operation.

- *Amends 59−10−103, 59−10−104, 59−10−104.1, 59−10−114, 59−10−115, 59−10−116, 59−10−117, 59−10−202, 59−10−303, 59−10−1002, 59−10−1005;*
- *Enacts 59−10−1201, 59−10−1202, 59−10−1203, 59−10−1204, 59−10−1205, 59−10−1206, 59−10−1207;*
- *Repeals 59−10−102, 59−10−105, 59−10−111, 59−10−112*

2007

HB 36 Income Tax Additions, Subtractions, and Credits for Higher Education Savings—Rep. Fred Hunsaker (*Retrospective to January 1, 2007*) This bill provides that a resident or nonresident estate or trust may subtract qualified investments in the Utah Educational Savings Plan Trust (Trust) from federal taxable income and provides that a trust or estate may include the deduction for 2006 on the 2007 trust return. It allows a nonrefundable income tax credit for investment in the Trust that: (1) may be used only by taxpayers calculating their state income tax under the single rate system (since those taxpayers are unable to take the deduction for amounts invested in the Trust); (2) is equal to the lesser of the actual qualified investment or the maximum qualified investment, multiplied by 5.35%; and (3) may not be carried forward or back.

- *Amends 53B-8a-102, 53B-8a-103, 53B-8a-104, 53B-8a-105, 53B-8a-106, 53B-8a-107, 53B-8a-108, 53B-8a-109, 53B-8a-111, 53B-8a-112, 53B-8a-113, 59-7-105, 59-7-106, 59-10-114, 59-10-201, 59-10-202, 59-10-1202, 59-10-1203;*
- *Enacts 59-10-1206.1, 59-10-1206.9*

SB 223 Tax Amendments—Sen. Wayne Niederhauser *(Effective April 30, 2007)* Income Tax Changes in this bill:

1) Retrospective to January 1, 2007, expands the nonrefundable renewable energy tax credit to include some geothermal sources, and removes language reimbursing the Uniform School Fund for nonrefundable renewable energy tax credits taken;
2) Authorizes refundable renewable energy tax credits as follows: (1) if an energy system placed in service on or after January 1, 2007, does not use wind, geothermal

electricity, or biomass equipment capable of producing at least 660 kilowatts of electricity: 10% of the installation costs of the energy system up to a maximum of $50,000 per unit; and (2) if an energy system placed in service on or after January 1, 2007, uses wind, geothermal electricity, or biomass equipment capable of producing 660 or more kilowatts of electricity, a credit of 0.35 cents for each kilowatt hour of electricity produced for the first 4 years the energy system is in service;

3) Repeals the traditional individual income tax based on graduated brackets and rates for tax years beginning on or after January 1, 2008;
4) Reduces the tax rate from 5.35% to 5% on the single rate individual income tax effective for tax years beginning on or after January 1, 2008;
5) Effective January 1, 2008, enacts a nonrefundable tax credit for the single rate individual income tax calculated by multiplying by 6%: (1) the taxpayer's federal standard or itemized deduction; and (2) the state's 75% of the federal personal exemption; and reduces this credit by $.013 for each dollar that state taxable income exceeds $24,000 (married filing joint), $12,000 (single), or $18,000 (head of household);
6) Effective January 1, 2008, enacts a nonrefundable retirement tax credit for the single rate individual income tax as follows: (1) a credit of $450 for a person 65 or older and born on or before December 31, 1952; and (2) a credit equal to the lesser of $288 or 6% of the retirement income for a person under 65 and born on or before December 31, 1952; and reduces both credits by $.025 for each dollar by which income exceeds $32,000 (married filing joint or head of household), $16,000 (married filing separately), or $25,000 (single);
7) Effective January 1, 2008, requires the apportionment of the nonrefundable taxpayer and retirement tax credits for a nonresident individual or part-year resident individual;
8) Effective January 1, 2008, modifies tax credits for research activities in the state by: (1) increasing the current credit from 6 percent to 7 percent; and (2) allowing a taxpayer to claim an additional nonrefundable tax credit equal to 5 percent of a taxpayer's qualified research expenses for the current taxable year (this 5 percent credit may not be carried forward).

(Refer to Sales Tax section for this bill's Sales Tax Changes).

- *Amends 59-1-210, 59-1-901, 59-7-612, 59-10-104, 59-10-1012, 59-10-1014, 59-10-1202, 59-10-1203, 59-26-102, 59-26-103;*
- *Enacts 26-9-4, 59-10-1106, 59-10-1206.1, 59-10-1206.2, 59-10-1206.9, 59-26-104.5;*
- *Repeals and reenacts 59-7-614*

SB 266 Income Tax Filing Amendments—Sen. Wayne Niederhauser *(Effective February 28, 2007)* This bill provides that individual income tax returns required to be filed with the state shall be filed on or before the due date the federal individual income tax return is required by the IRS.

- *Amends 59-10-514, 59-10-518*

2008

HB 52 Research Activities Tax Credits Amendments—Rep. John Dougall *(Retrospective to January 1, 2008)* This bill amends the corporate franchise and income tax credits and the individual income tax credits for research activities and machinery and equipment used in research by providing the credit shall be claimed in the year in which the expense was incurred (instead of in the succeeding year), lowering the 7 percent research activities credits to 5 percent, and increasing the 5 percent research activities credit to 6.3 percent for 2009 and 9.2 percent beginning January 1, 2010.

- *Amends 59-7-612, 59-7-613, 59-10-1012, 59-10-1013*

HB 79 Sunset Reauthorizations and Amendments—Rep. David Clark *(Effective May 5, 2008)* This bill reauthorizes the following acts that would otherwise sunset in 2008: (1) Title 19, Chapter 6, Part 4, Underground Storage Tank Act; and (2) Title 63, Chapter 38f, Part 4, Enterprise Zone Act.

- *Amends 63-55-219, 63-55-226, 63-55-238, 63-55-258, 63-55-263, 63-55-273, 63-55-278, 63-55b-120, 63-55b-163*

HB 106 Clean Air and Efficient Vehicle Tax Incentives—Rep. Rosalind McGee *(Effective January 1, 2009)* This bill eliminates the clean special fuel tax certificate; reduces the tax credit available for compressed natural gas vehicles to the lesser of $2,500 or 35 percent of the vehicle's purchase price; provides a tax credit of $750 for a new vehicle other than a compressed natural gas vehicle that meets air quality and fuel economy standards; eliminates a provision excluding hybrid electric-gasoline vehicles from the tax credit; and imposes a fuel tax of 8 ½ cents per gallon equivalent on the purchase of compressed natural gas for vehicles.

- *Amends 41-1a-418, 41-6a-1508, 59-7-605, 59-10-1009, 59-13-103, 59-13-301, 59-13-304, 59-13-314, 72-2-124*

HB 359 Tax Changes—Rep. John Dougall *(Effective January 1, 2008)* Retrospective to January 1, 2008, this bill:

1) Provides that, for purposes of corporate taxation, a unitary group includes a captive real estate investment trust;
2) Repeals provisions imposing an individual income tax on the basis of graduated rates and brackets;
3) Repeals provisions imposing a tax on estates and trusts on the basis of graduated rates and brackets and provides for a single 5 percent tax on estates and trusts;
4) Provides a nonrefundable credit for estates and trusts of 5 percent that is reduced by $.013 for each dollar by which the estate's or trust's taxable income exceeds $12,000;
5) Provides nonrefundable income tax credits for a contribution to a medical savings account, capital gains transactions, certain amounts paid for insurance under a health benefit plan, and the purchase of solar units that generate electrical output furnished to a residence and that are purchased from a city or town in this state.

   (Refer to Sales Tax section for this bill's Sales Tax Changes).

- *Amends 9-4-802, 9-4-803, 23-14-13, 23-14-14.1, 26-18a-3, 26-18a-4, 26-48-102, 31A-32a-101, 31A-32a-103, 31A-32a-104, 31A-32a-105, 31A-32a-106,*

31A-32a-107, 48-2c-117, 53B-8a-106, 59-7-101, 59-7-105, 59-7-106, 59-7-116.5, 59-7-402, 59-7-614, 59-10-103, 59-10-104, 59-10-104.1, 59-10-110, 59-10-114, 59-10-115, 59-10-116, 59-10-117, 59-10-118, 59-10-119, 59-10-120, 59-10-121, 59-10-122, 59-10-123, 59-10-124, 59-10-125, 59-10-126, 59-10-201, 59-10-201.1, 59-10-202, 59-10-204, 59-10-205, 59-10-207, 59-10-209.1, 59-10-210, 59-10-507, 59-10-1014, 59-10-1106, 59-12-103, 59-12-104, 72-2-107, 72-2-124, 72-2-125;

- *Enacts 59-7-614.2, 59-10-1020, 59-10-1021, 59-10-1022, 59-10-1023, 59-10-1024, 59-10-1301, 59-10-1302, 59-10-1303, 59-10-1401, 59-10-1402;*
- *Renumbers & amends 59-10-1002.1, 59-10-1002.2, 59-10-1017, 59-10-1018, 59-10-1019, 59-10-1304, 59-10-1305, 59-10-1306, 59-10-1307, 59-10-1308, 59-10-1309, 59-10-1310, 59-10-1311, 59-10-1312, 59-10-1403, 59-10-1404, 59-10-1405;*
- *Repeals 59-10-206, 59-10-801, 59-10-1201, 59-10-1202, 59-10-1203, 59-10-1204, 59-10-1205, 59-10-1206, 59-10-1207*

SB 136 Apportionment of Business Income and Deduction of Net Losses by an Acquired Corporation—Sen. Wayne Niederhauser *(Effective January 1, 2009)* This bill provides that, for purposes of the apportionment of corporate business income: (1) a receipt in connection with intangible property is considered to be in this state if the intangible property is used in this state; and (2) a receipt from the performance of a service is considered to be in this state if the purchaser of the service receives a greater benefit of the service in this state than in any other state. This bill also addresses the apportionment of business income for purposes of the individual income tax. It modifies the calculation for determining the amount of net loss that may be deducted by a corporation acquired by a unitary group.

- *Amends 59-7-110, 59-7-319, 59-10-118*

SB 137 Mineral Production Tax Withholding Amendments—Sen. Wayne Niederhauser *(Effective July 1, 2008)* This bill exempts a business entity that files an exemption certificate with the mineral producer and the State Tax Commission from the mineral production withholding requirements if the claimant expects to receive a tax refund of at least 75 percent of the amount that would have been withheld.

- *Amends 59-6-101, 59-6-102, 59-6-103;*
- *Enacts 59-6-102.1*

SB 185 Economic Incentive Revisions—Sen. Lyle Hillyard *(Retrospective to January 1, 2008)* This bill replaces current economic incentives received as cash payments with economic incentives in the form of corporate and individual income tax credits; the determination of who qualifies for a credit and the amount of the credit will be made by the Governor's Office of Economic Development.

- *Enacts 59-7-614.2, 59-10-1107, 63M-1-2401, 63M-1-2402, 63M-1-2403, 63M-1-2404, 63M-1-2405, 63M-1-2406, 63M-1-2407, 63M-1-2408; Repeals 63-38f-1301, 63-38f-1302, 63-38f-1303, 63-38f-1304, 63-38f-1305, 63-38f-1306, 63-38f-1307, 63-38f-1308, 63-38f-1309, 63-38f-1701, 63-38f-1702, 63-38f-1703, 63-38f-1704, 63-38f-1705, 63-38f-1706*

2009

HB 20 Repeal of Certain Income Tax Credits and Contributions—Rep. Julie Fisher (*Retrospective to January 1, 2009*) This bill repeals the income tax targeted jobs tax credit for individuals, estates, and trusts; repeals the individual income tax contributions for the Utah College of Applied Technology and the Wolf Depredation and Management Restricted Account; and provides that contributions and interest remaining on June 30, 2009, in the Wolf Depredation and Management Restricted Account shall be deposited into the Agricultural and Wildlife Damage Prevention Account.

- *Amends 4-23-7.5, 23-14-14.1, 59-10-1304, 59-10-1307, 63I-2-223;*
- *Enacts 63I-2-204;*
- *Repeals 59-10-1008, 59-10-1309*

HB 35 Higher Education Contribution—Rep. John Dougall (*Effective May 12, 2009*) This bill allows a person to designate on the person's individual income tax return a contribution to the Utah Educational Savings Plan for the entire amount of the person's refund.

- *Amends 59-1-403, 59-10-1303;*
- *Enacts 59-10-1313*

HB 71 Withholding Tax Amendments—Rep. Evan Vickers (*Effective May 12, 2009*) This bill clarifies that the monthly withholding payment is a prepayment of withholding, and not a withholding return.

- *Amends 59-10-407*

HB 430 Economic Development Incentives for Alternative Energy Products—Rep. Kevin Garn *(Retrospective to January 1, 2009)* This bill expands the economic development tax credit to include a business entity in a renewable energy development zone for a renewable energy project; provides for the issuance of a renewable energy development tax credit certificate by the Governor's Office of Economic Development (GOED), with restrictions and conditions, such as specifying the maximum amount of tax credit a business entity may earn over the life of a renewable energy project; requires the business entity to submit to audits by GOED for verification of a claimed tax credit; and provides for certification by GOED of a business entity's eligibility for a claimed tax credit.

- *Amends 59-7-614.2, 59-10-1107;*
- *Enacts 63M-1-2801, 63M-1-2802, 63M-1-2803, 63M-1-2804, 63M-1-2805, 63M-1-2806*

SB 14 Financial Incentives for Motion Picture Productions—Sen. Lyle Hillyard (*Retrospective to January 1, 2009)* This bill provides for motion picture incentives in the form of cash rebate incentives for small budget productions and refundable tax credits for larger budget productions; provides for definitions related to the determination and calculation of motion picture incentives by the Governor's Office of Economic Development (GOED); and provides that GOED may issue up to $7,793,700 in tax credits in fiscal years 2009-10 and 2010-11.

- *Amends 63M-1-1801, 63M-1-1802, 63M-1-1803, 63M-1-1805;*
- *Enacts 59-7-614.5, 59-10-1108;*
- *Repeals and reenacts 63M-1-1804*

SB 23 Income Taxation of Pass-Through Entities and Pass-Through Entity Taxpayers—Sen. Wayne Niederhauser (*Retrospective to January 1, 2009*) This bill repeals corporate franchise and income taxes on an S corporation (i.e. the built-in gains tax) effective January 1, 2013; expands withholding requirements to provide that a pass-through entity, including a general partnership, limited partnership, limited liability partnership, limited liability company, or an S corporation, is required to pay or withhold a tax on behalf of a resident or nonresident business entity or a nonresident individual; and provides that a publicly traded partnership is not required to withhold for its nonresident partners but is required to send the Commission information on each partner with Utah income in excess of $500.

- *Amends 59-7-101, 59-7-102, 59-7-106, 59-7-402, 59-7-701, 59-7-705, 59-7-706, 59-7-707, 59-10-103, 59-10-117, 59-10-507, 59-10-1103, 59-10-1401, 59-10-1402, 59-10-1403, 59-10-1404, 59-10-1405;*
- *Enacts 59-7-614.4, 59-10-1403.1, 59-10-1403.2, 59-10-1404.5;*
- *Repeals 48-2c-117, 59-7-702, 59-7-703, 59-7-704*

2010

HB 24 Economic Development Incentives Act Amendments—Rep. C. Brent Wallis *(Effective May 11, 2010)* This bill defines "significant capital investment" for purposes of the Economic Development Incentives Act to be an amount of at least $10,000,000 to purchase a capital asset or fixed asset. This bill requires an applicant for a tax credit to provide the Governor's Office of Economic Development with documentation that it has satisfied the performance benchmarks, including significant capital investment, the creation of high paying jobs, significant purchases from Utah vendors or providers, or any combination of these economic factors.

- *Amends 63M-1-2403, 63M-1-2405*

HB 49 Amendments Related to a Tax, Fee, or Charge Administered by the State Tax Commission—Rep. Todd Kiser *(Effective May 11, 2010)* This bill provides that, for purposes of corporate, income, and withholding taxes, refund interest is allowed after a 45-day period (instead of 90 days) if a return or amended return is filed electronically; refund interest for these taxes will continue to be allowed only after a 90-day period if a return or amended return is not filed electronically.

- *Amends 59-1-401, 59-1-402, 59-1-1402*

HB 221 Sunset Act and Repealers Reauthorization—Rep. Kevin Garn *(Effective May 11, 2010)* This bill extends the repeal date of Title 63M, Chapter 1, Part 11, Recycling Market Development Zone Act, to July 1, 2020.

- *Amends 63I-1-219, 63I-1-231, 63I-1-234, 63I-1-241, 63I-1-253, 63I-1-259, 63I-1-263, 63I-1-267*

SB 12 Individual Income Tax Contribution for Methamphetamine Housing Reconstruction and Rehabilitation Fund—Sen. Karen Mayne (*Retrospective to January 1, 2010*) This bill creates a restricted account known as the Methamphetamine Housing Reconstruction and Rehabilitation Fund and enacts an individual income tax contribution for the fund for a taxable year beginning on or after January 1, 2010, but beginning on or before December 31, 2012.

- *Enacts 9-4-1501, 9-4-1502, 9-4-1503, 59-10-1314*

SB 28 Amendments to Individual Income Tax Return Filing Requirements—Sen. J. Stuart Adams (*Retrospective to January 1, 2010*) This bill repeals the provision that allowed an income tax return preparer required to file returns electronically to satisfy that requirement by filing using scan technology.

- *Amends 59-10-514.1*

SB 29 Amendments to Individual Income Tax Definition of Resident Individual—Sen. Curtis Bramble (*Retrospective to January 1, 2010*) This bill modifies the definition of resident individual for a person who does not have domicile but who is in the state 183 or more days in the year so that that person must have an abode in the state, but not a permanent abode; and grants rulemaking authority to the Tax Commission to determine when a person has spent a day in the state for purposes of determining whether a person has spent at least 183 days in the state.

- *Amends 59-10-103*

SB 95 Utah Educational Savings Plan Amendments—Sen. Wayne Niederhauser (*Effective February 26, 2010*) Beginning with the 2011 taxable year, this bill eliminates a requirement to reduce the value of the Utah Educational Savings Plan tax credit or deduction when the Consumer Price Index decreases from one year to the next; and exempts withdrawals from the add back provisions of the state income tax credit or deduction previously claimed if those withdrawals are not subject to the tax under the Internal Revenue Code.

- *Amends 53B-8-110, 53B-8a-101, 53B-8a-102, 53B-8a-103, 53B-8a-104, 53B-8a-105, 53B-8a-106, 53B-8a-107, 53B-8a-108, 53B-8a-109, 53B-8a-110, 53B-8a-111, 53B-8a-112, 53B-8a-113, 59-1-403, 59-7-105, 59-7-106, 59-10-114, 59-10-201, 59-10-202, 59-10-1017, 59-10-1313, 63G-2-305*

SB 100 Income Tax Credit or Refund Amendments—Sen. Curtis Bramble *(Effective May 11, 2010)* This bill codifies Tax Commission practice by repealing language that would limit the amount of a corporate or individual income tax refund to the amount of tax paid during the previous three years.

- *Amends 59-7-522, 59-10-529*

SB 134 Partnership Tax Return Filing Deadlines—Sen. J. Stuart Adams (*Retrospective to January 1, 2010*) This bill modifies the extension filing deadline for a partnership from 6 months after the original due date to 5 months after the original due date.

- *Amends 59-10-516*

SB 198 Economic Development Incentive Amendments—Sen. John Valentine *(Retrospective to January 1, 2010)* This bill expands the refundable economic development tax credit administered by GOED to include a local government entity or community development and renewal agency.

- *Amends 59-7-614.2, 59-10-1107, 63M-1-2403, 63M-1-2404, 63M-1-2405, 63M-1-2407, 63M-1-2408;*
- *Enacts 63M-1-2409*

SB 242 Economic Development Incentives for Alternative Energy Projects—Sen. Kevin Van Tassell *(Effective May 11, 2010)* This bill changes the name of the Renewable Energy Development Act to the Alternative Energy Development Act and requires the Governor's Office of Economic Development to consider economic modeling, including costs and benefits of the alternative energy project to state and local governments, in determining the tax credit amount.

- *Amends 63M-1-2801, 63M-1-2802, 63M-1-2803, 63M-1-2804, 63M-1-2805, 63M-1-2806*

2011

HB 17 Enterprise Zone Amendments—Rep. Kraig Powell (*Effective January 1, 2012*) This bill provides that a business entity includes a sole proprietorship or an individual; defines "new full time employee position" to mean a position newly created and filled by an employee working at least 30 hours per week for at least 6 consecutive months; expands the business entities qualifying for the credits to include entities with 51 percent of the employees residing in an enterprise zone adjacent to and contiguous to the enterprise zone in which the business entity is located and provides that the 51 percent of the employees residing in an enterprise zone test does not apply to a business entity that has no employees; and provides that a business entity primarily engaged in retail trade is not eligible for certain enterprise zone credits (this is an increase from the current de minimis test).

- *Amends 63M-1-402, 63M-1-403, 63M-1-404, 63M-1-406, 63M-1-412, 63M-1-413, 63M-1-414;*
- *Repeals 63M-1-416*

HB 37 Determination of State Taxable Income—Rep. Evan Vickers (*Effective May 10, 2011*) Retrospective to January 1, 2011, this bill provides that specific adjustments, additions to, and subtractions from adjusted gross income (AGI) shall be sourced to Utah for purposes of determining the state taxable income of a nonresident (specifically, additions to AGI to the extent previously subtracted from state taxable income for: (1) improper withdrawals from a medical savings plan, (2) a reimbursed adoption expense, or (3) an equitable adjustment; and deductions from AGI for an income tax refund: (1) to the extent the refund deducted is related to Utah income tax, or (2) for an equitable adjustment).

- *Amends 59-10-117, 59-10-536*

HB 94 Income Tax Credit for Combat Related Death—Rep. Merlynn Newbold *(Effective May 10, 2011)* This bill provides a nonrefundable individual income tax credit up to the

amount of the tax liability for a combat related death and retrospective to January 1, 2010.

- *Enacts 59-10-1025*

HB 116 Utah Immigration Accountability and Enforcement Amendments—Rep. Bill Wright *(Effective May 10, 2011)* This bill enacts a guest worker program for individuals who live and work in the state and are not lawfully present in the U.S.; provides that the program becomes effective on the earlier of: (1) 120 days after an agreement is reached with federal agencies for waivers, exemptions, or authorizations necessary to implement the program; or (2) July 1, 2013; provides that if the agreements with federal agencies do not provide for issuance of a social security number (SSN) to a guest worker, the Tax Commission shall provide, by rule, for a means by which the employer of the guest worker shall withhold from compensation paid to the guest worker an amount that equals the income taxes that would be imposed by state law if the guest worker were an employee with a SSN; requires that if the federal government does not collect federal employment taxes on a guest worker, the Tax Commission shall impose a fee on a person who hires a guest worker in an amount that is equal to the federal employment taxes that would have been collected if the guest worker had a SSN and requires that a fee so collected be deposited into a restricted account.

- *Amends 63G-2-206, 63G-2-305, 63J-1-602.4, 67-5-22.7, 76-10-2901, 77-7-2;*
- *Enacts 63G-12-101, 63G-12-102, 63G-12-103, 63G-12-104, 63G-12-105, 63G-12-106, 63G-12-201, 63G-12-202, 63G-12-203, 63G-12-204, 63G-12-205, 63G-12-206, 63G-12-207, 63G-12-208, 63G-12-209, 63G-12-210, 63G-12-211, 63G-12-212, 63G-12-301, 63G-12-303, 63G-12-304, 63G-12-305, 63G-12-306, 63I-2-173, 76-9-1001, 76-9-1002, 76-9-1003, 76-9-1004, 76-9-1005;*
- *Renumbers & amends 63G-12-302, 63G-12-401, 63G-12-402*

HB 177 Canine Body Armor Restricted Account and Income Tax Contribution—Rep. Richard Greenwood (*Retrospective to January 1, 2011*) This bill creates the Canine Body Armor Restricted Account; enacts an individual income tax contribution for canine body armor; and provides that if the collections from the contribution do not meet a threshold amount, the Tax Commission shall remove the designation for the contribution from the individual income tax return and may not collect the contribution.

- *Amends 59-10-1304, 63J-1-602.3;*
- *Enacts 53-16-101, 53-16-102, 53-16-201, 53-16-301, 53-16-302, 59-10-1315*

HB 317 Currency Amendments—Rep. Brad Galvez *(Effective May 10, 2011)* This bill recognizes gold and silver coins issued and deemed legal tender by the federal government to be legal tender in the state; does not compel a person to tender or accept gold and silver coin; provides a nonrefundable individual income tax credit for a short- or long-term capital gain transaction that results from an exchange made on or after January 1, 2012, of gold or silver coin issued by the federal government for another form of legal tender; and requires the Revenue and Taxation Interim Committee to study the possibility of establishing an alternative form of legal tender and recommend whether an alternative form of legal tender should be established.

- *Amends 59-10-1002.2;*

- *Enacts 59-1-1501, 59-1-1502, 59-1-1503, 59-1-1504, 59-10-1025*

HB 469 Immigration Related Amendments—Rep. John Dougall *(Effective May 10, 2011)* This bill enacts the Utah Pilot Sponsored Resident Immigrant Program Act, including: defining terms; providing for the creation of the program by the governor; granting rulemaking authority; outlining how a foreign national can participate in the program; addressing sponsorship; establishing grounds for ineligibility; providing for the issuance of a permit; requiring the Tax Commission to collect state withholding taxes from persons issued a permit as if they had a social security number (SSN); requiring the governor to ensure that there is a method by which an amount of federal income and employment taxes are collected and remitted to the federal government that is equivalent to the amount of those taxes that would have been collected if the resident immigrant were an employee with a SSN; addressing disqualification from the program; addressing penalties on sponsors; and requiring this program to begin no later than July 1, 2013, and end on June 30, 2018.

- *Amends 63G-11-102;*
- *Enacts 63G-12-101, 63G-12-102, 63G-12-201, 63G-12-202, 63G-12-203, 63G-12-204, 63G-12-205, 63G-12-206, 63G-12-301, 63G-12-302*

HB 496 Technology and Life Science Economic Development Act and Related Tax Credits—Rep. David Clark *(Effective May 10, 2011)* This bill enacts the Technology and Life Science Economic Development Act which authorizes GOED to issue the following tax credit certificates retrospective to January 1, 2011: (1) a nonrefundable income tax credit of 35 percent of the purchase price of an ownership interest in "life science" business entities (NAICS Code 33911, 334510, or 334517) if the applicant receives a tax credit certificate from GOED; the credit shall be taken over a 3-year period and may not exceed $350,000 in a year; (2) a nonrefundable income tax credit for capital gain transactions related to a life science establishment; and (3) a refundable corporate and individual income tax credit for life science entities that generate an increase in state revenues.

- *Enacts 59-7-614.6, 59-10-1025, 59-10-1026, 59-10-1109, 63M-1-2901, 63M-1-2902, 63M-1-2903, 63M-1-2904, 63M-1-2905, 63M-1-2906, 63M-1-2907, 63M-1-2908, 63M-1-2909, 63M-1-2910, 63M-1-2911*

SB 21 Tax Revisions—Sen. Wayne Niederhauser *(Effective January 1, 2012)* This bill requires a property owner to provide notice to the county board of equalization and make a declaration on the property owner's individual income tax return if the property owner is no longer eligible to receive a property tax residential exemption for the property owner's primary residence; allows the Tax Commission to provide information to a county on a property owner's declaration on an individual income tax return that the property owner is no longer eligible to receive a property tax residential exemption for the property owner's primary residence; addresses the determination of domicile for purposes of Title 59, Chapter 10, Individual Income Tax Act by setting out a bright line test for domicile, a rebuttable presumption test for domicile, and a test for domicile based on the facts and circumstances; and provides that a resident who leaves the state for 761 consecutive days and meets other conditions is not considered domiciled in the state.

- *Amends 59-1-403, 59-2-103.5, 59-10-103.1;*
- *Enacts 59-10-136*

SB 30 Extension of Recycling Market Development Zone Act and Related Tax Credits—Sen. John Valentine *(Effective March 30, 2011)* This bill extends the repeal date for the Recycling Market Development Zone Act from July 1, 2020, to January 1, 2021; extends recycling market development zone tax credit and carry forward provisions to repeal on January 1, 2012, and provides for the retrospective operation of that credit to July 1, 2010.

- *Amends 63I-1-263*

SB 145 Utah Educational Savings Plan Amendments—Sen. Wayne Niederhauser (*Effective March 16, 2011*) This bill modifies the information required to be sent from the Tax Commission to the Utah Educational Savings Plan when a taxpayer's individual income tax refund is contributed to plan accounts, to include the amount of the individual income tax refund and, on an as needed basis, the taxpayer's telephone number and number of dependents claimed.

- *Amends 51-7-2, 51-7-4, 52-4-205, 53B-8a-102, 53B-8a-103, 53B-8a-105, 53B-8a-107, 53B-12-102, 59-1-403, 59-10-1313, 63A-3-402, 63G-1-201, 63G-2-103, 63G-2-301, 63G-2-305*

SB 226 Income Tax Credits for Cleaner Burning Fuels—Sen. Stephen Urquhart *(Effective May 10, 2011)* Retrospective to January 1, 2011, this bill amends the eligibility requirements for cleaner burning fuels tax credits available under the individual income tax and the corporate franchise and income tax chapters to include air quality standards for a new qualified plug-in electric drive motor vehicle.

- *Amends 59-7-605, 59-10-1009*

2012

HB 35 Extension of Recycling Market Development Zone Tax Credits—Rep. Wayne Harper *(Effective March 26, 2012, then retrospective operation to January 1, 2012)* This bill extends the repeal date of the recycling market development corporate and individual income tax credits from January 1, 2012, to January 1, 2021.

- *Amends 63I-1-263*

HB 157 Currency Amendments—Rep. Brad Galvez *(Multiple effective dates)* Effective May 8, 2012, then retrospective to January 1, 2012, this bill defines "specie legal tender" to mean gold or silver coin issued by the United States or other gold or silver coin if authorized by a court of competent jurisdiction or congress; provides that specie legal tender is legal tender in the state; provides that a person may not compel another person to tender or accept specie legal tender except as expressly provided by contract; and clarifies the calculation of the income tax credit for capital gains on a transaction involving legal tender. Effective July 1, 2012, this bill amends the sales tax exemption for sales of coins that are not legal tender to apply to an item with a gold, silver, or platinum content of 50 percent (down from 80 percent) or more and indicates how a vendor that

accepts payment of goods in specie legal tender shall account for those payments on the sales tax return.

- *Amends 13-32a-103.5, 59-1-1501, 59-1-1502, 59-1-1503, 59-10-1028, 59-12-104, 59-12-107;*
- *Enacts 59-1-1501.1, 59-1-1505, 59-1-1506;*
- *Repeals 59-1-1504*

HB 250 Tax Credit for Dependent with a Disability—Rep. John Dougall (*Effective May 8, 2012, then retrospective to January 1, 2012)* This bill allows a tax credit for a dependent adult with a disability or dependent child with a disability as part of the taxpayer tax credit; the credit amount is 6 percent of 75 percent of the amount the taxpayer deducts as a personal exemption on the federal return with respect to each dependent with a disability.

- *Amends 59-10-1018*

HB 312 Veteran Employment Tax Credit—Rep. Don Ipson *(Effective May 8, 2012, then retrospective to January 1, 2012)* This bill enacts nonrefundable corporate and individual income tax credits for employing a recently deployed veteran who is eligible to collect or has recently exhausted unemployment benefits and has worked for the employer at least 35 hours/week for at least 45 of the 52 weeks following the start date of the veteran's employment; an employer that qualifies for the credit may receive the credit for 2 years as follows: $200 per month (up to $2,400) of employment for the taxable year per veteran for the first year, and $400 per month (up to $4,800) of employment for the taxable year per veteran for the second year; allows a 5-year carry forward.

- *Enacts 59-7-614.7, 59-10-1029*

HB 365 Revisions to Tax—Rep. John Dougall *(Multiple effective dates)* Effective May 8, 2012, then retrospective to January 1, 2012, this bill decreases individual income and corporate tax credits for research from 9.2 percent to 7.5 percent of qualified research expenses. Effective July 1, 2012, this bill enacts a sales and use tax exemption for construction materials used in the construction of a new or expanding life science research and development facility in the state, and enacts a sales and use tax exemption for machinery and equipment used for research purposes and repair and replacement parts for that machinery and equipment.

- *Amends 59-7-612, 59-10-1012, 59-12-102, 59-12-104*

SB 23 Life Science and Technology Tax Credit Amendments—Sen. Curtis Bramble *(Effective May 8, 2012, then retrospective to January 1, 2012)* This bill makes changes to life science and technology tax credits to clarify that, while in general, the credit for investment in life science establishments and the credit for capital gains transactions related to a life science establishment may not be taken by a corporation, they may be taken by a corporation that is a pass-through entity taxpayer of an entity that qualifies for the credit. This bill repeals the nonrefundable income tax credit for capital gains transactions related to a life science establishment.

- *Amends 59-7-614.6, 59-10-1025, 59-10-1109, 63M-1-2902, 63M-1-2903, 63M-1-2905, 63M-1-2908, 63M-1-2909, 63M-1-2910;*

- *Repeals 59-10-1026*

SB 65 Alternative Energy Development Tax Incentives—Sen. J. Stuart Adams *(Multiple effective dates)* Effective May 8, 2012, and then retrospective to January 1, 2012, this bill requires the Office of Energy Development (instead of GOED) to administer the alternative energy development income and corporate tax credits and changes those from refundable to nonrefundable credits, and adds a nonrefundable corporate and individual income tax credit for alternative energy manufacturing, as determined by GOED, with a seven-year carryforward. Effective July 1, 2012, this bill modifies and expands alternative energy sales and use tax exemptions and extends the sunset date for claiming sales and use tax exemptions related to alternative energy.

- *Amends 10-1-304, 59-7-614.2, 59-10-1107, 59-12-102, 59-12-104, 63M-4-401;*
- *Enacts 59-7-614.7, 59-7-614.8, 59-10-1029, 59-10-1030, 63M-1-3101, 63M-1-3102, 63M-1-3103, 63M-1-3104, 63M-1-3105, 63M-4-501, 63M-4-502, 63M-4-503, 63M-4-504, 63M-4-505;*
- *Repeals 63M-1-2801, 63M-1-2802, 63M-1-2803, 63M-1-2804, 63M-1-2805, 63M-1-2806*

SB 143 Income Tax—Pass-Through Entities—Sen. Wayne Niederhauser *(Effective January 1, 2013)* This bill provides that a pass-through entity includes estates and trusts; provides that a pass-through entity taxpayer includes beneficiaries of an estate or trust; provides that a pass-through entity that is a plan under IRC Sections 401, 408, or 457, or that is not required to file a state corporate tax return is exempt from the withholding requirements; in addition to current waiver provisions, provides an additional waiver from penalties and interest if a pass-through entity that is a trust fails to pay or withhold an amount with respect to a dependent beneficiary for whom it has received a signed statement indicating that the dependent beneficiary's AGI will not exceed the basic standard deduction for the dependent beneficiary as calculated under IRC Section 63; and establishes a rebuttable presumption in an audit that a pass-through entity that is a trust shall receive a waiver of penalty and interest if the pass-through entity would otherwise have qualified for the waiver except that the trustee failed to apply for a waiver or failed to maintain the dependent beneficiary's signed statement.

- *Amends 59-10-1402, 59-10-1403.2*

2013

HB 96 Cleaner Burning Fuels Tax Credits Amendments and Related Funding—Rep. Jack Draxler *(Effective January 1, 2014)* For the 2014 calendar year, this bill modifies eligibility requirements to claim tax credits for cleaner burning fuels; allows the corporate credit to be taken against a gross receipts tax liability under Title 59, Chapter 8; and requires transfers from the General Fund into the Education Fund in the amount by which the tax credit claimed exceeds $500,000.

- *Amends 59-7-605, 59-10-1009*

HB 145 Youth Organization Restricted Accounts and Income Tax Contributions—Rep. Steve Eliason *(Retrospective to January 1, 2013)* This bill creates the Youth

Development Organization Restricted Account and the Youth Character Organization Restricted Account; provides for the distribution of amounts deposited into the accounts; enacts an income tax contribution for a youth development organization and for a youth character organization; and provides that if the sum of the collections from the contributions do not meet a threshold amount, the Tax Commission shall remove the designation for the contributions from the individual income tax return.

- *Amends 59-10-1304, 63J-1-602.2;*
- *Enacts 35A-8-1901, 35A-8-1902, 35A-8-1903, 35A-8-1904, 35A-8-2001, 35A-8-2002, 35A-8-2003, 35A-8-2004, 59-10-1316, 59-10-1317*

SB 31 Special Needs Adoption Tax Credit—Sen. Wayne Harper *(Retrospective to January 1, 2013)* This bill modifies the refundable income tax credit for the adoption of a child who has a special need to allow the credit for an adoption for which the adoption order is issued on or after January 1, 2013, and provides that the order must be issued by a court of competent jurisdiction of this state or another state, or by a foreign country. If the adoption order is issued by a court of competent jurisdiction in this state or another state, the claimant must be a resident of this state on the date the order is issued; for a foreign adoption, the adoption must be registered in this state. The credit may not exceed $1,000 per return.

- *Amends 59-10-1104*

SB 141 Education Contribution on Tax Returns—Sen. Daniel Thatcher *(Retrospective to January 1, 2013)* This bill provides an individual income tax contribution for the Invest More for Education Account; creates a restricted account known as the Invest More for Education Account, including providing funding for the account, and providing that the Legislature may appropriate money from the account for the support of the public education system; and provides that if the collections from the contribution do not meet a threshold amount, the Tax Commission shall remove the designation for the contribution from the individual income tax return.

- *Amends 53A-16-101, 59-10-1304;*
- *Enacts 59-10-1316*

SB 225 Immigration Trigger Dates—Sen. Curtis Bramble *(Effective May 14, 2013)* This bill extends the program start date under the Utah Immigration Accountability and Enforcement Act from July 1, 2013, to July 1, 2015, and extends the start date for the Utah Pilot Sponsored Resident Immigrant Program Act from July 1, 2013, to July 1, 2015.

- *Amends 63G-12-202, 63G-14-201*

2014

HB 74 Energy Efficient Vehicle Tax Credits—Rep. V. Lowry Snow *(Effective January 1, 2015)* This bill modifies the amount of income and corporate tax credits that may be claimed for the purchase or lease of energy efficient vehicles by repealing the credits for hybrid vehicles and adding a credit for qualifying electric vehicles and qualifying plug-in hybrid vehicles that are registered in the state; provides that for the 2015 year, the credit for the original purchase of a qualifying electric vehicle is the lesser of $1,500 or 35 percent of the purchase price of the vehicle and the credit for the original purchase of a qualifying plug-in hybrid vehicle is $1,000; modifies a credit for the original purchase of a new vehicle fueled by natural gas or propane and registered in the state to the lesser of $1,500 or 35 percent of the purchase price of the vehicle; modifies the credit for conversion equipment to a maximum of $1,500 per motor vehicle; and provides that the air quality board shall certify the amount of the tax credit for which a qualifying vehicle qualifies.

- *Amends 59-7-605, 59-10-1009*

HB 140 Tax Credit Amendments—Rep. Brian King *(Effective January 1, 2015)* This bill enacts nonrefundable corporate and individual income tax credits for tax years beginning on or after January 1, 2015, for the employers of persons who are homeless; provides that the determination of whether an employer qualifies for the credit and the amount of the credit shall be determined by the Department of Workforce Services; provides that, for purposes of determining whether a corporate credit shall be removed from the corporate tax return for lack of use, amounts claimed on the gross receipts tax return shall be included in that calculation; and enacts the Tax Credit for Employment of Persons Who Are Homeless Act, including: defining terms; addressing the procedures and requirements for the Department of Workforce Services to authorize, and a person to claim, a tax credit.

- *Enacts 35A-5-301, 35A-5-302, 35A-5-303, 35A-5-304, 35A-5-305, 35A-5-306, 59-7-616, 59-7-901, 59-7-902, 59-7-903, 59-10-1032;*
- *Repeals 59-7-615*

HB 356 New Convention Facility Development Initiative—Rep. Brad R. Wilson *(Effective July 1, 2014 and January 1, 2015)* This bill enacts the New Convention Hotel Development Incentive Act; establishes a refundable corporate and individual income tax credit beginning January 1, 2015, for the owner of a new convention hotel or a local government entity in the amount of state and local sales tax revenue generated from sales related to the construction of a new convention hotel and from sales on hotel property, and other local taxes; establishes requirements and criteria for qualifying for a tax credit; establishes a process for applying for and the issuance of a tax credit certificate, including an agreement between the Governor's Office of Economic Development and the hotel owner or local government in which the hotel is located; authorizes a community development and renewal agency of a host local government to receive incremental property tax revenue generated from hotel property during the eligibility period; limits how money derived from a tax credit and incremental property tax revenue may be spent; establishes an independent review committee to review tax credit applications; grants the Governor's Office of Economic Development rulemaking authority to carry out its responsibilities under and to implement provisions of this bill; beginning the second fiscal year after the fiscal year during which the Division of Finance receives notice that construction on a qualified hotel has begun, requires the Division of Finance to, for two consecutive fiscal years, annually deposit $1.9 million of sales tax revenues into the Hotel Impact Mitigation Fund; and requires a county in which a new convention hotel is located to make an annual payment into the Stay Another Day and Bounce Back Account.

- *Amends 59-12-103, 63I-1-263, 63M-1-1403;*
- *Enacts 17-31-9, 59-7-616, 59-10-1110, 63M-1-3401, 63M-1-3402, 63M-1-3403, 63M-1-3405, 63M-1-3406, 63M-1-3407, 63M-1-3408, 63M-1-3409, 63M-1-3410, 63M-1-3411, 63M-1-3412, 63M-1-3413*

SB 47 Emergency Management Act Amendments—Sen. Wayne A. Harper *(Multiple effective dates)* This bill defines an out-of-state business and provides that an out-of-state business that enters the state during a declared disaster or emergency to conduct work related to the disaster or emergency is exempt from licensing or registration requirements; provides: (1) retrospective to January 1, 2014, an out-of-state business is exempt from corporate tax and from withholding requirements for its employees for income earned during a disaster period and for the purpose of responding to the disaster, (2) retrospective to January 1, 2014, an out-of-state employee is exempt from individual income tax on income earned or passed through from an out-of-state business during a disaster period and for the purpose of responding to the disaster, (3) effective July 1, 2014, a sales tax exemption for property stored, used, or consumed in the state that is temporarily brought into the state during a period of disaster by an out-of-state business for disaster-related work, and (4) effective May 13, 2014, property brought into the state temporarily is not subject to property tax; provides that any out-of-state business or out-of-state employee that remains in the state after the disaster period is subject to the state's normal standards for establishing presence or residency, or doing business in the state; and requires any out-of-state business that enters the state for disaster- or emergency-related work to provide the Division of Occupational and Professional Licensing a statement about the purpose of its business in the state, upon request.

- *Amends 59-7-102, 59-7-404.5, 59-10-403, 59-12-104;*

- *Enacts 53-2a-1201, 53-2a-1202, 53-2a-1203, 53-2a-1204, 53-2a-1205, 59-10-116.1*

2015

HB 15 Clean Fuel Amendments and Rebates—Rep. Stephen G. Handy *(Effective May 12, 2015)* This bill authorizes the Department of Environmental Quality to make grants from the Clean Fuels and Vehicle Technology Fund to a person who installs conversion equipment on a motor vehicle; describes the process for a person to apply for a grant to install conversion equipment on a motor vehicle; describes the amount of grant money the director of the Division of Air Quality may award to a person who installs conversion equipment on a motor vehicle; provides that a vehicle owner who receives the savings on the costs of conversion may not claim a tax credit for the conversion unless the savings are less than the tax credit, in which case the vehicle owner may claim a tax credit in the amount of the difference; and extends the tax credit for energy efficient vehicles through tax year 2016.

- *Amends 19-1-403, 59-7-605, 59-10-1009;*
- *Enacts 19-2-301, 19-2-302, 19-2-303, 19-2-304, 19-2-305*

HB 55 Repeal of Methamphetamine Housing Reconstruction and Rehabilitation Account—Rep. Edward H. Redd *(Effective July 1, 2015)* This bill repeals the Methamphetamine Housing Reconstruction and Rehabilitation Account Act and related provisions and provides that funds remaining in the Methamphetamine Housing Reconstruction and Rehabilitation Account on June 30, 2015, shall be deposited into the Olene Walker Housing Loan Fund.

- *Amends 35A-8-1103;*
- *Enacts 63I-2-235;*
- *Repeals 59-10-1314*

HB 402 New Convention Facilities Development Incentive Act Amendments—Rep. Brad R. Wilson *(Effective July 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.

- *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*

HB 406 Natural Gas Vehicle Amendments—Rep. Stephen G. Handy *(Effective May 12, 2015)* This bill provides a nonrefundable corporate and individual income tax credit with a 5-year carryforward for a taxable year beginning on or after January 1, 2015 for the purchase of a natural gas heavy duty vehicle; provides that the Air Quality Board shall issue a tax credit certificate for qualified purchases and shall determine the amount of the credit that may be claimed; 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.

- *Amends 59-13-301, 63I-1-259;*
- *Enacts 59-7-618, 59-10-1033*

HB 411 Venture Capital Enhancement Amendments—Rep. Brad R. Wilson *(Effective May 12, 2015)* This bill modifies provisions of the Utah Venture Capital Enhancement Act. It modifies the criteria and procedures for allocating and issuing contingent tax credits to an investor in the Utah fund of funds; modifies the criteria and qualifications for redeeming contingent tax credits for an investor in the Utah fund of funds; amends reporting requirements of the Utah Capital Investment Board and the Utah Capital Investment Corporation; modifies the organization of the Utah Capital Investment Corporation; increases the aggregate amount of outstanding contingent tax credits that may be issued by the Utah Capital Investment Board related to investments entered into by the Utah fund of funds on or after July 1, 2014; and decreases the aggregate amount of outstanding contingent tax credits that may be issued by the Utah Capital Investment Board related to investments entered into by the Utah fund of funds before July 1, 2014.

- *Amends 63M-1-1202, 63M-1-1203, 63M-1-1206, 63M-1-1207, 63M-1-1209, 63M-1-1213, 63M-1-1217, 63M-1-1218, 63M-1-1222*

SB 13 Income Tax Amendments—Sen. Diedre Henderson *(Retrospective to January 1, 2015)* This bill repeals corporate and individual income tax credits that have expired for lack of use; exempts a tax credit for a combat related death from provisions that require the State Tax Commission to remove a tax credit from a tax return and prohibit a taxpayer from claiming or carrying forward a tax credit for low usage; repeals individual income tax contributions that have expired for lack of use. **Corporate credits repealed:** cash contributions for sheltered workshops; sophisticated technological equipment donated to schools; targeted jobs credit; qualifying solar projects. **Individual credit repealed:** tutoring tax credits for dependents with a disability. **Checkoff repealed:** nongame wildlife contribution.

- *Amends 23-14-13, 59-7-105, 59-7-106, 59-7-614, 59-10-1002.1, 59-10-1304, 63M-1-1102;*
- *Repeals 59-7-602, 59-7-603, 59-7-608, 59-7-614.3, 59-10-1011, 59-10-1305*

SB 14 Renewable Energy Tax Credit Amendments—Sen. Ralph Okerlund *(Retrospective to January 1, 2015)* This bill harmonizes the alternative energy types that qualify for the corporate and individual income renewable energy tax credits.

- *Amends 59-2-102, 59-7-614, 59-10-1014, 59-10-1106*

SB 64 Utah Educational Savings Plan Amendments—Sen. Todd Weiler *(Multiple effective dates)* Retrospective to January 1, 2015, this bill: (1) modifies corporate tax deductions and individual income tax credit provisions related to Utah Educational Savings Plan accounts so that a person may receive a credit for monies deposited into their UESP account by another person, and (2) provides that if the UESP account is owned by a grantor trust, the persons who receive the grantor trust income shall be allowed the maximum amount of a qualified investment that corresponds to the state income tax return they file (e.g., if the persons who receive the benefit of the income file a married filing joint income tax return, they are allowed the maximum amount of a qualified investment that a UESP account owned by a husband and wife filing jointly are allowed); effective January 1, 2016, modifies tax return contribution provisions related to Utah Educational Savings Plan accounts to allow a person to direct part of their refund (instead of all of their refund) to their UESP account.

- *Amends 53B-8a-102, 53B-8a-106, 59-7-106, 59-10-1017, 59-10-1313*

SB 144 Modifications to Income Tax—Sen. Deidre Henderson *(Effective May 12, 2015)* This bill repeals provisions requiring the State Tax Commission to notify state agencies that the State Tax Commission is required to remove certain tax credits from tax returns; enacts provisions requiring the State Tax Commission to publish information pertaining to the requirement that the State Tax Commission remove certain tax credits and contributions from tax returns on the agency's website and on the public legal notice website.

- *Amends 59-7-903, 59-10-1002.1, 59-10-1304*

SB 156 Energy Efficient Vehicle Tax Credit for Motorcycles—Sen. Margaret Dayton *(Retrospective to January 1, 2015)* This bill enacts an energy efficient vehicle tax credit for qualifying electric motorcycles of the lesser of $750 or 35% of the purchase price of the motorcycle.

- *Amends 59-7-605, 59-10-1009*

SB 216 High Cost Infrastructure Tax Credits—Sen. Ralph Okerlund (*Effective January 1, 2016)* This bill directs the Office of Energy Development to issue a tax credit certificate for a nonrefundable corporate or individual income tax credit with a 7-year carryforward to an entity developing a high cost infrastructure project under certain circumstances; and provides tax credit eligibility criteria for an entity developing a high cost infrastructure project.

- *Amends 63M-4-401;*
- *Enacts 59-7-618, 59-10-1033, 63M-4-601, 63M-4-602, 63M-4-603, 63M-4-604, 63M-4-605*

SB 250 Income Tax Revisions—Sen. Curtis S. Bramble *(Effective January 1, 2016)* This bill requires an employer to electronically file with the State Tax Commission W-2s and 1099s filed for withholding purposes and requires they be filed on or before January 31; imposes penalties for failure to file the forms electronically and accurately; prohibits the State Tax Commission from issuing an individual income tax refund prior to March 1 unless the employer and employee have both filed forms and returns as required.

- *Amends 59-1-401, 59-10-406;*
- *Enacts 59-10-529.1*

SB 292 Achieving a Better Life Experience Program—Sen. Todd Weiler *(Effective January 1, 2016)* This bill enacts the Achieving a Better Life Experience Program Act within the Department of Workforce Services, which includes the creation of accounts for the purpose of allowing contributions on behalf of a beneficiary for the payment of qualified disability expenses; enacts nonrefundable corporate and individual income tax credits equal to the product of 5% and the total amount of contributions made during the taxable year for which the contributor receives a statement from the account administrator itemizing the contributions.

- *Enacts 35A-12-101, 35A-12-102, 35A-12-201, 35A-12-202, 35A-12-301, 35A-12-302, 35A-12-303, 35A-12-304, 35A-12-305, 35A-12-401, 35A-12-402, 59-7-618, 59-10-1033, 63I-2-235*

2016

HB 26 Revenue and Taxation Interim Committee Report—Rep. Daniel McCay *(Effective May 10, 2016)* This bill repeals certain reports to and by the Revenue and Taxation Interim Committee, including the report made by the Property Tax Division on counties' mass appraisal database and the reports by the economists on the sales tax exemptions for machinery and equipment purchased by: (1) a manufacturing facility, mining establishment, or web search portal establishment under Section 59-12-104(14); and (2) an amusement, gambling, or entertainment establishment under Section 59-12-104(76); modifies the report by the Property Tax Division on equal payment agreements so that it is due only if the division enters into an equal payment agreement; and requires that all mandated reports be provided electronically to the committee.

- *Amends 35A-5-306, 59-1-213, 59-1-304, 59-2-303.1, 59-2-1308.5, 59-5-102, 59-7-607, 59-7-612, 59-7-613, 59-7-614.2, 59-7-614.5, 59-7-614.7, 59-7-614.8, 59-7-701, 59-7-903, 59-9-101, 59-10-1002.1, 59-10-1010, 59-10-1012, 59-10-1013, 59-10-1029, 59-10-1030, 59-10-1107, 59-10-1108, 59-10-1304, 59-12-103.1, 59-12-104, 59-12-104.2, 59-12-104.5, 59-23-4, 63M-4-505, 63N-2-810;*
- *Repeals 59-26-110*

HB 31 Enterprise Zone Amendments—Rep. Scott Sandall *(Retrospective to January 1, 2016)* This bill modifies the population requirements for a county or a municipality to qualify for designation as an enterprise zone (from not more than 50,000 to not more than 70,000 for a county and from not more than 15,000 to not more than 20,000 for a municipality); modifies the requirements to receive an enterprise zone tax credit by requiring an applicant for the credit to obtain a tax credit certificate from the Governor's Office of Economic Development (GOED) that indicates the amount of the credit for which the applicant qualifies; grants certain rulemaking authority to GOED related to enterprise zone tax credit certificates; and modifies GOED's reporting requirements related to enterprise zone tax credits.

- *Amends 63N-2-202, 63N-2-203, 63N-2-204, 63N-2-210, 63N-2-211, 63N-2-213;*
- *Enacts 59-7-614.10, 59-10-1036*

HB 39 Pass-Through Entity Return Filing Date—Rep. Steve Eliason *(Retrospective to January 1, 2016)* This bill provides that the date for a pass-through entity to file a tax return no longer follows the federal filing dates but remains on the 15th day of the 4th month after the taxpayer's taxable year end.

- *Amends 59-7-701, 59-10-507, 59-10-514, 59-10-518, 59-10-1403*

HB 87 Clean Fuel Conversion Amendments—Rep. Stephen Handy *(Effective January 1, 2017)* This bill creates the Conversion to Alternative Fuel Grant Program Fund; authorizes the Department of Environmental Quality to make grants from the Conversion to Alternative Fuel Grant Program Fund to a person who installs conversion equipment on an eligible vehicle; and repeals corporate and individual income tax credits for vehicle conversions.

- *Amends 19-1-403, 19-2-302, 19-2-303, 19-2-304, 59-7-605, 59-10-1009, 63I-2-219;*
- *Enacts 19-1-403.3*

HB 170 Medical Care Savings Account Tax Credit Repeal—Rep. Jeremy Peterson *(Effective January 1, 2017)* This bill repeals the medical care savings account individual income tax credit.

- *Amends 31A-32a, 101, 31A-32a-106, 59-10-114, 59-10-1002.2;*
- *Repeals 59-10-1021*

HB 190 Taxation of Foreign Income Amendments—Rep. Brad Wilson *(Effective January 1, 2017)* This bill allows an equitable adjustment for a pass-through entity taxpayer that generates taxable income primarily from establishments classified in 2002 or 2007 NAICS Section 33242, Metal Tank (Heavy Gauge) Manufacturing, in the amount of the net foreign source taxable income generated from those establishments.

- *Amends 59-10-115*

HB 208 Tax Issues Amendments—Rep. Steve Eliason *(Effective July 1, 2016)* This bill clarifies from which fund payments for certain tax credits should be paid; addresses the circumstances for which a transfer is made from the General Fund into the Education Fund for tax credits related to energy efficient vehicles; and addresses payment transfers for various tax credits and refunds.

- *Amends 59-2-1208, 59-2-1209, 59-7-605, 59-7-614.1, 59-7-618, 59-10-1005, 59-10-1009, 59-10-1033, 59-10-1105, 59-13-202*

HB 233 Tax Credit for Military Survivor Benefits—Rep. Paul Ray *(Effective January 1, 2017)* This bill creates a nonrefundable individual income tax credit of 5% (with no carryforward) of military survivor benefits paid by the federal government to the surviving spouse or dependent children of a member of the armed forces or reserve components who dies while on active duty or of a service-connected cause while performing inactive duty training.

- *Enacts 59-10-1036*

HB 237 Income Tax Contribution for Clean Air—Rep. Patrice Arent *(Effective January 1, 2017)* This bill creates the Clean Air Fund; allows a resident or nonresident individual who files an individual income tax return to designate on the resident or nonresident individual's income tax return a contribution to the Clean Air Fund; and establishes criteria for the distribution of funds from the Clean Air Fund.

- *Amends 59-10-1304;*
- *Enacts 59-10-1319*

HB 265 Mental Health Practitioner Amendments—Rep. Steve Eliason *(Effective January 1, 2017)* This bill requires the Division of Occupational and Professional Licensing within the Department of Commerce to issue a tax credit certificate in the amount of $10,000 to a psychiatrist or psychiatric mental health nurse practitioner who submits an application to that division and meets qualifications relating to the hours of services provided in the state and the population serviced; defines terms; and creates a refundable state individual income tax credit for a psychiatrist, a psychiatric mental health nurse practitioner or a volunteer retired psychiatrist who provides mental health services in the state and has received the required certificate.

- *Enacts 58-1-111, 59-10-1111*

SB 16 Tax Credit Amendments—Sen. Deidre Henderson *(Retrospective to January 1, 2016)* This bill repeals a provision that prohibits a person from carrying forward a tax credit if the State Tax Commission is required to remove the tax credit from a tax return; and exempts corporate and individual historic preservation tax credits from provisions requiring the State Tax Commission to remove the tax credits from a tax return based on usage.

- *Amends 59-7-903, 59-10-1002.1*

SB 60 Low-Income Housing Tax Credit Allocation—Sen. Todd Weiler *(Effective May 10, 2016)* This bill extends for an additional 10 years (through calendar year beginning on January 1, 2025) the formula for determining the aggregate annual tax credit that the Utah Housing Corporation may allocate for the Utah low-income housing tax credit.

- *Amends 59-7-607, 59-10-1010*

SB 102 High Cost Infrastructure Tax Credit Amendments—Sen. Ralph Okerlund *(Effective March 28, 2016)* This bill modifies the composition of the Utah Energy Infrastructure Authority Board and authorizes the Office of Energy Development to make rules to implement the high cost infrastructure tax credit program and to establish criteria for an infrastructure cost-burdened entity to qualify for a tax credit.

- *Amends 63H-2-202;*
- *Enacts 63M-4-606*

SB 171 Economic Development Tax Credits Amendments—Sen. Curtis Bramble *(Retrospective to January 1, 2016)* This bill repeals refundable corporate and individual income tax credits for certain business entities generating state tax revenue increases; provides that the Governor's Office of Economic Development may issue additional

income tax credit certificates for investment in certain life science establishments; and changes the criteria for tax credits.

- *Amends 59-10-1025; 63N-2-802, 63N-2-803, 63N-2-806, 63N-2-808, 63N-2-810;*
- *Repeals 59-7-614.6, 59-10-1109*

SB 237 Immigration and Alien Related Amendments—Sen. Howard Stephenson *(Effective May 10, 2016)* This bill extends the program start dates under the Utah Immigration Accountability and Enforcement Act and the Utah Pilot Sponsored Resident Immigrant Program Act from July 1, 2017, to July 1, 2027.

- *Amends 63G-12-202, 63G-14-201*

2016 Third Special Session

HB 3001 Tax Credit Review Amendments (*Effective July 17, 2016*) This bill requires the Revenue and Taxation Interim Committee to review certain credits related to individual income tax, corporate income tax, motor and special fuel tax, taxation of admitted insurers, and economic development and establishes requirements for review by the Revenue and Taxation Interim Committee.

- *Amends 59-7-614.2, 59-7-614.5, 59-7-614.7, 59-7-614.8, 59-7-614.10, 59-7-619, 59-9-107, 59-10-1012, 59-10-1013, 59-10-1014, 59-10-1024, 59-10-1025, 59-10-1029, 59-10-1030, 59-10-1034, 59-10-1037, 59-10-1106, 59-10-1107, 59-10-1108, 59-13-202, 63N-2-106, 63N-2-213, 63N-2-305, 63N-2-810*
- *Enacts 59-7-159, 59-10-137*

2017

HB 23 Income Tax Credit Modifications—Rep. Jeremy A. Peterson *(Effective May 9, 2017)* This bill phases out the individual income tax credit for residential photovoltaic energy systems beginning in 2018 and ending in 2021; and repeals the individual income tax credit for a renewable residential energy system effective for a taxable year beginning on or after January 1, 2022.

- *Amends 59-10-1014*

HB 24 Student Prosperity Savings Program—Tax Amendments—Rep. Jeremy A. Peterson *(Retrospective to January 1, 2017)* This bill creates the Student Prosperity Savings Program to provide a process for disadvantaged high school students to obtain tax-advantaged college savings accounts; permits a corporation to subtract the amount of a donation to the program from unadjusted income; creates an individual income tax credit for a donation to the program for 5% of the amount of the donation; and outlines a method for donating to the program and obtaining proof of the donation.

- *Amends 53B-8a-102, 59-7-105, 59-7-106, 59-10-114, 59-10-202, 59-10-1017;*
- *Enacts 53B-8a-102.5, 53B-8a-201, 53B-8a-202, 53B-8a-203, 53B-8a-204, 53B-8a-205, 59-10-1017.1*

HB 25 Tax Incentive Review Amendments—Rep. Daniel McCay *(Effective March 23, 2017)* This bill includes the Governor's Office of Economic Development and the Governor's Office of Management and Budget as offices that may receive income tax information; permits the Tax Commission to provide, for all taxes other than corporate or individual income tax, taxpayer specific tax return data so long as the taxpayer's name, address, SSN, or taxpayer identification number is removed; requires the Tax Commission, in consultation with the Office of the Legislative Fiscal Analyst, to study and prepare a report on state revenue impacts of the sales and use tax exemptions and present their findings to the Revenue and Taxation Interim Committee before November 30, 2017.

- *Amends 52-4-103, 59-1-403, 63N-1-201;*
- *Enacts 36-30-101, 36-30-102, 36-30-201, 36-30-202, 36-30-203*

HB 36 Affordable Housing Amendments—Rep. Rebecca P. Edwards *(Retrospective to January 1, 2017)* This bill creates the Economic Revitalization and Investment Fund and establishes requirements for distributions from the fund; and increases the aggregate annual corporate and individual income tax credits the Utah Housing Corporation may allocate from the product of 12.5 cents and the population of Utah to the product of 34.5 cents and the population of Utah.

- *Amends 35A-8-501, 35A-8-506, 59-7-607, 59-10-1010;*
- *Enacts 35A-8-509, 35A-8-510, 35A-8-511, 35A-8-512, 35A-8-513*

HB 46 Pass-Through Entity Tax Amendments—Rep. Steve Eliason *(Retrospective to January 1, 2017)* This bill makes technical revisions to harmonize Subsections 59-10-117(2)(d) and (g) with the pass-through entity provisions of Chapter 10, Part 14.

- *Amends 59-10-117*

HB 219 Rural Tax Credit Amendments—Rep. Scott D. Sandall *(Retrospective to January 1, 2017)* This bill authorizes nonrefundable individual and corporate income tax credits for contributions to a nonprofit corporation related to an approved project in an enterprise zone; establishes the requirements for the Governor's Rural Partnership Board and the Governor's Office of Economic Development to approve a project in an enterprise zone, and outlines the procedure for receiving a tax credit certificate from the Governor's Office of Economic Development for a qualified contribution.

- *Amends 63C-10-103, 63N-2-203;*
- *Enacts 59-7-614.11, 59-10-1038, 63N-2-213.5*

HB 416 Targeted Business Income Tax Credit Revisions—Rep. Rebecca P. Edwards *(Retrospective to January 1, 2017)* This bill modifies the application requirements for businesses to apply for a targeted business corporate or individual income tax credit as well as the Governor's Office of Economic Development oversight and reporting responsibilities in administering the targeted business income tax credit program.

- *Amends 63N-2-302, 63N-2-303, 63N-2-304, 63N-2-305*

SB 24 Heavy Duty Tax Credit Amendments—Sen. Daniel Hemmert (*Retrospective to January 1, 2017)* This bill clarifies that the corporate natural gas heavy-duty income tax credit is non-refundable; harmonizes the qualifications for the individual and corporate

natural gas heavy-duty tax credits and corrects inconsistent term usage; amends the definition of "qualified heavy duty vehicle" to include those vehicles with a 100% electric drivetrain or a hydrogen-electric drivetrain; and specifies that in order to claim this credit a taxpayer must obtain authorization from the Director of the Division of Air Quality.

- *Amends 59-7-618, 59-10-1033*

SB 109 Small Employer Retirement Program—Sen. Todd Weiler *(Effective May 9, 2018)* For a taxable year beginning on or after January 1, 2018, and before January 1, 2019, this bill creates a nonrefundable $500 corporate and individual income tax credit for small employers that first offered employees access to a qualified retirement plan during that taxable year.

- *Enacts 59-7-621, 59-10-1038*

SB 158 Pass-Through Entity Withholding Amendments—Sen. Curtis S. Bramble *(Effective May 9, 2017)* This bill defines "qualifying excess withholding" as amounts withheld: (1) by a pass-through entity that has a different taxable year than the pass-through entity requesting the refund, and (2) equal to the difference between the amount withheld on behalf of the requesting pass-through entity and 5% of the taxable income of the requesting pass-through entity; creates a process for pass-through entities to obtain a refund of qualifying excess withholding, if the qualifying excess withholding exceeds the pass-through entity's tax liability by $250,000; requires the Tax Commission, on or before November 30, 2018, to provide the Revenue and Taxation Interim Committee with the total number of refund requests made, the amounts refunded, the cost of audits conducted, and estimates of the number of refund requests the Tax Commission expects to receive if the threshold is increased or decreased, as well as audit costs expected at higher and lower thresholds.

- *Amends 59-10-529, 59-10-1403;*
- *Enacts 59-10-1403.3*

SB 199 ABLE Act Revisions—Sen. Todd Weiler *(Effective May 9, 2017)* This bill directs the Department of Workforce Services to either administer the state Achieving a Better Life Experience Program (ABLE), enter into a contract with a state that maintains a qualified ABLE program to provide Utah residents access to that state's qualified ABLE program, or inform eligible individuals and parents or legal guardians of eligible individuals about qualified ABLE programs offered by other states to which Utah residents may apply; and allows persons that contribute to any qualified ABLE program on behalf of a Utah resident beneficiary to claim a nonrefundable corporate or individual income tax credit.

- *Amends 35A-12-102, 35A-12-201, 59-7-620, 59-10-1035;*
- *Repeals 35A-12-202, 35A-12-301, 35A-12-302, 35A-12-303, 35A-12-304, 35A-12-305, 35A-12-401*

SB 249 Tax E-Filing Amendments—Sen. Curtis A. Bramble *(Effective January 1, 2018)* This bill requires an employer to file quarterly income tax withholding returns in an electronic format approved by the commission; and requires a mineral producer to file mineral production withholding returns in an electronic format prescribed by the commission.

- *Amends 59-6-103, 59-10-406*

SB 267 Utah Rural Jobs Act—Sen. Ralph Okerlund *(Effective May 9, 2017)* This bill creates a state nonrefundable corporate and individual income tax credit for investments in eligible small businesses primarily located in rural counties; and authorizes the state to approve up to $24,360,000 in tax credits if $42 million is invested in certain small businesses in the state. This bill provides the requirements for the Governor's Office of Economic Development (GOED) to approve a rural investment company, whose investors may qualify for a tax credit; outlines the requirements for obtaining a tax credit certificate from GOED related to a contribution to a rural investment company and prohibits a taxpayer from claiming the credit without a valid certificate; requires GOED to provide the Tax Commission a report listing each claimant that received a tax credit; and requires GOED to order repayment of amounts received under the tax credit if the taxpayer fails to meet ongoing obligations under the program.

- *Enacts 59-7-621, 59-10-1038, 63N-4-301, 63N-4-302, 63N-4-303, 63N-4-304, 63N-4-305, 63N-4-306, 63N-4-307, 63N-4-308, 63N-4-309*

2018

HB 53 Military Spouse Income Tax Amendments—Rep. Steve Eliason *(Retrospective to January 1, 2018)* This bill codifies current practice by authorizing an individual income tax deduction from adjusted gross income for the amount of all income, including income apportioned to another state, of the nonmilitary spouse of a nonresident active duty military member stationed in Utah.

- *Amends 59-10-114*

HB 54 Individual Income Tax Addition and Deduction Amendments—Rep. Douglas Sagers *(Retrospective to January 1, 2018)* This bill provides an addition to federal adjusted gross income (FAGI) of an individual income taxpayer and an addition to total income of a resident or nonresident estate or trust for the taxable interest on bonds, notes, or other evidences of indebtedness that are not included in FAGI or total income. It also amends a deduction from FAGI of an individual income taxpayer and a deduction from total income of a resident or nonresident estate or trust for the tax exempt interest on bonds, notes, or other obligations that are included in FAGI or total income.

- *Amends 59-10-114, 59-10-202*

HB 293 Tax Rebalancing Revisions—Rep. Bradley Last *(Multiple effective dates)* For fiscal years beginning before July 1, 2023, this bill sets a minimum basic tax rate floor of 0.0016 until July 1, 2022; establishes the weighted pupil unit value tax rate at 0.000069 for 2018 to be adjusted annually by the Legislature; sets the estimated minimum basic tax rate for 2018 at 0.001669; modifies the qualifications for the homeowner's and renter's credits to exclude individuals whom another individual claims a federal tax credit for under IRC Section 24(h)(4); annually increases the maximum homeowner's property tax credit until 2022; reduces the state's **corporate and individual income tax** rates from 5% to 4.95%; clarifies when an individual is considered to have domicile in this state for purposes of income tax; modifies the calculation of the taxpayer tax credit; creates a

study of the federal Tax Cuts and Jobs Act; addresses the apportionment of business income for income tax purposes for tax years beginning on or after January 1, 2019 by: phasing in a requirement that certain taxpayers use only the sales factor to calculate the fraction for apportioning business income to the state, allowing an optional apportionment taxpayer to choose between phased-in single sales factor and an equally weighted method, and requiring an optional apportionment taxpayer that chooses to apportion business income using the phased-in single sales factor method to continue using that method of apportionment in subsequent years according to the phase-in schedule, and provides a method for a taxpayer to determine if the taxpayer is an optional apportionment taxpayer.

- *Amends 11-13-302, 11-13-310, 53E-2-304, 53F-2-102, 53F-2-201, 53F-2-203, 53F-2-205, 53F-2-301, 53F-2-303, 53F-2-312, 53F-2-503, 53F-2-515, 53F-2-601, 53F-2-704, 53F-3-102, 53F-8-302, 53F-8-303, 53F-8-402, 53F-9-302, 53G-3-304, 53G-6-705, 59-2-102, 59-2-926, 59-2-1208, 59-2-1209, 59-7-104, 59-7-110, 59-7-201, 59-7-302, 59-7-311, 59-7-312, 59-7-315, 59-10-104, 59-10-136, 59-10-1018, 63I-2-211, 63I-2-253, 63I-2-259, 63J-1-220*
- *Enacts 53F-2-301.5, 53F-9-305, 53F-9-306, 59-1-102*
- *Repeals 53F-2-602, 53F-8-401, 53F-8-404, 53F-8-405, 53F-8-406, 53F-2-301, 59-7-302, 59-7-311, 59-7-312, 59-7-315*

HB 316 Tax Commission Information Sharing Amendments—Rep. Bradley Last *(Effective February 20, 2018)* This bill amends the circumstances under which the Tax Commission shall share income tax return information with the Office of Legislative Fiscal Analyst, the Office of Legislative Research and General Counsel, and the Governor's Office of Management and Budget; and sets out these offices' responsibility regarding privacy of the information obtained.

- *Amends 59-1-403;*
- *Enacts 59-1-403.1*

HB 370 Suicide Prevention and Medical Examiner Provisions—Rep. Steve Eliason *(Effective March 22, 2018)* This bill establishes the Governor's Suicide Prevention Fund and allows a taxpayer to contribute to the Governor's Suicide Prevention Fund on the Utah individual income tax return.

- *Amends 26-4-2, 26-4-11, 26-4-17, 53F-5-206, 53G-9-702, 59-10-1304, 62A-15-102, 62A-15-1101, 62A-15-1102, 63M-7-301, 63M-7-303;*
- *Enacts 53E-10-506, 59-10-1320, 62A-15-114, 62A-15-115, 62A-15-1100, 62A-15-1103*

SB 77 Tax Administration Amendments—Sen. Curtis Bramble *(Effective May 8, 2018)* This bill authorizes the Tax Commission to provide individual income tax withholding information to the Department of Workforce Services.

- *Amends 59-1-403*

SB 141 Electric Energy Amendments—Sen. Curtis Bramble *(Retrospective to January 1, 2018)* This bill phases out the corporate tax credit for photovoltaic residential energy systems installed by December 31, 2023; modifies the individual tax credit for

photovoltaic energy systems by extending the phase-out period until December 31, 2023 instead of December 31, 2021; and provides for the repeal of provisions relating to net metering of electricity.

- *Amends 59-7-614, 59-10-1014, 63I-1-254*

SB 156 Unclaimed Property Act Amendments—Sen. Lyle Hillyard *(Effective May 8, 2018)* This bill requires the State Treasurer's Office to annually notify the Tax Commission of the name, and social security number or federal identification number of any individual appearing to own abandoned property in the possession of the State Treasurer's Office; requires the Tax Commission to determine whether the individual has filed a Utah **income tax** return for the current year and if so send notice to the individual directing them to the website administered by the State Treasurer's Office for more information on the abandoned property; and authorizes the Tax Commission to bill the State Treasurer's Office to recover any associated costs.

- *Amends 31A-22-1903, 67-4a-102, 67-4a-201, 67-4a-204, 67-4a-503*

SB 244 Tax Reform Provisions – Sen. Howard A. Stephenson (*Effective May 8, 2018*) Amends provisions related to federal tax reform: Prohibits an individual from receiving the homeowner's or renter's credit if the individual is a dependent with respect to whom another individual claims certain tax credits; provides that a corporation may pay taxes on deferred foreign income in installments under certain circumstances; addresses when an individual is considered to have domicile in this state for purposes of income tax; and makes technical and conforming changes.

- *Amends 59-2-1208, 59-2-1209, 59-10-136*
- *Enacts 59-7-118*

2018 Second Special Session

HB 2003 Income Tax Code Amendments (*Retrospective to January 1, 2018*) This bill prohibits a taxpayer from carrying a Utah net loss back to an earlier taxable year, limits the amount of Utah net loss that a taxpayer may carry forward, removes the 15-year time limit for a taxpayer to carry forward a Utah net loss, and modifies the calculation of the taxpayer tax credit to create a Utah personal exemption.

- *Amends 59-7-101, 59-7-110, 59-7-522, 59-10-1018*

2019

HB 109 Hydrogen Fuel Production Amendments—Rep. Douglas V. Sagers (Effective Date: 5/14/2019) Expands the definition of "throughput infrastructure project" to include a plant or facility that stores, produces, or distributes hydrogen for use as a fuel in zero emission motor vehicles for electrical generation or for industrial use in the context of allowable uses for money in the Permanent Community Impact Fund. It expands the definition of "high cost infrastructure project" to include the construction of a plant or other facility for the production and distribution of hydrogen fuel used for transportation in the context of a program to allow a tax credit for costs associated with the project; and

expands the definition of "infrastructure" to include a solution-mined subsurface salt cavern.

- *Amends 35A-8-302, 63M-4-602*

HB 181 Tax Credit Amendments—Rep. Brian S. King *(Effective Date: 5/14/2019)* This bill modifies provisions related to the tax credit for Employment of Persons Who Are Homeless Act. It broadens the definition of "person who is homeless" to include individuals whose primary nighttime residence is a place not designated for or ordinarily used as a regular sleeping accommodation; expands the time frame during which the person who the employer employs met the definition of a person who is homeless to any time during the 60-day period immediately before the date of hire; modifies a deadline for providing information required in a participation agreement; and modifies a deadline for determining whether an employer has met the requirements of a participation agreement.

- *Amends 35A-5-302, 35A-5-303, 35A-5-304, 35A-5-305*

HB 264 Economic Development Modifications—Rep. Mike Winder *(Retrospective for a taxable year beginning on or after January 1, 2019)* Repeals corporate and individual income tax credits for alternative energy manufacturing; modifies provisions related to the Utah Rural Jobs Act; and repeals provisions related to the Alternative Energy Manufacturing Tax Credit Act.

- *Amends 59-7-159, 59-10-137, 59-10-1025, 63N-1-102, 63N-2-103, 63N-2-202, 63N-4-302, 63N-4-402*
- *Repeals 9-7-614.8, 59-10-1030, 63N-2-701, 63N-2-702, 63N-2-703, 63N-2-704, 63N-2-705*
- *Coordinates with 2019's HB 433 and 2019's SB 269*

HB 389 Incentive Program Amendments—Rep. Kay J. Christofferson *(Retrospective for a taxable year beginning on or after January 1, 2019)* Requires the Office of Energy Development to issue a certificate for the severance tax credit for well recompletion and workover expenses and electronically report certificate information to the Tax Commission; requires the Office of Energy Development to verify the severance tax credit for conversion of natural gas to hydrogen fuel for use in a zero emission motor vehicle and electronically report verification information to the Tax Commission; requires the Office of Energy Development to issue a certificate for the qualifying solar project individual income tax credit and electronically report certificate information to the Tax Commission; codifies the contents of a tax credit certification for the recycling market development zone tax credit and requires the Governor's Office of Economic Development to electronically report information from the tax credit certification to the Tax Commission; requires the Office of Energy Development to electronically report to the Tax Commission information on renewable energy system tax credits issued; codifies the targeted business income tax credit in the corporate and individual tax codes; and repeals the expired income tax credits for the purchase or lease of an energy efficient vehicle.

- *Amends 40-6-16, 59-5-102, 59-7-159, 59-7-610, 59-7-614, 59-7-614.10, 59-10-137, 59-10-210, 59-10-1007, 59-10-1014, 59-10-1024, 59-10-1037, 63M-4-401, 63N-2-213, 63N-2-304*
- *Enacts 59-7-624, 59-10-1112*

- *Repeals 59-7-605, 59-10-1009, 63N-2-305*

SB 12 FDIC Premium Deduction Amendments—Sen. Jerry W. Stevenson *(Retrospective to a taxable year beginning on or after January 1, 2019)* For a taxable year beginning on or after January 1, 2019, but beginning on or before December 31, 2019, authorizes a taxpayer to claim a Utah corporate and individual income tax subtraction from income equal to the FDIC premiums paid or incurred by the taxpayer between January 1, 2018 and December 31, 2019 that were disallowed as a deduction on their 2018 and 2019 federal income tax returns; for a taxable year beginning on or after January 1, 2020, authorizes a taxpayer to claim a Utah corporate and individual income tax subtraction from income equal to the FDIC premiums paid or incurred by the taxpayer during that taxable year that were disallowed as a deduction on their federal income tax return.

- *Amends 59-7-106, 59-10-114, 59-10-202*

SB 13 Income Tax Domicile Amendments—Sen. Curtis S. Bramble *(Retrospective to a taxable year beginning on or after January 1, 2018)* By May 1, 2020, requires a county assessor to notify owners of residential property of a certification they must submit, and provides exceptions to this requirement; requires owners of residential property to certify whether they received the primary residential exemption on any property during any part of the current calendar year; the certification form must contain a statutorily proscribed statement informing the owner that claiming the primary residential exemption creates a rebuttable presumption of Utah domicile; failure to certify disqualifies the property from the primary residential exemption; amends the definition of resident individual for income tax purposes by removing the 183-day test; adds the 183-day test to the list of factors considered when weighing the preponderance of the evidence to determine domicile; amends the domicile rebuttable presumption from a person registering to vote in the state to a person that actually votes in this state and has not registered to vote in another state during that taxable year; and specifies the circumstances when a spouse is not considered to have domicile in the state when the other spouse has Utah domicile for income tax purposes.

- *Amends 59-2-103.5, 59-10-103, 59-10-136*

2019 First Special Session

HB 1003 Tax Incentive Oversight Amendments—Rep. Kay J. Christofferson *(Retrospective for a taxable year beginning on or after January 1, 2019)*. Modifies the independent certified public accountant review provisions of the severance tax credit well recompletion or workover and the motion picture income tax credit.

- *Amends 59-5-102, 63N-8-103*

2019 Second Special Session

SB 2001 Tax Restructuring Revisions – Sen. Lyle Hillyard (*Effective Date -* *(1) The following sections take effect on April 1, 2020: Sections 15A-1-204, 26-36b-208, 59-1-1503, 59-12-102, 59-12-103, 59-12-104, 59-12-104.5, 59-12-1201, 59-13-323, 63I-2-259, 63M-4-702, and 72-2-124. (2) Subsection 65(b) of this bill takes effect on July 1, 2020. (3) The*

following sections take effect on January 1, 2021: (a) Section 41-6a-1642; and (b) Section 72-1-213.2. **Contingent retrospective operation:** *If this bill is approved by less than two-thirds of all the members elected to each house, the following sections have retrospective operation for a taxable year beginning on or after January 1, 2020: Sections 35A-9-214, 59-7-104, 59-7-201, 59-7-610, 59-7-614.1, 59-7-618; 59-7-620, 59-10-104, 59-10-529.1, 59-10-1005, 59-10-1007, 59-10-1017, 59-10-1017.1, 59-10-1018, 59-10-1019, 59-10-1022, 59-10-1023, 59-10-1028, 59-10-1033, 59-10-1035, 59-10-1036, 59-10-1041, 59-10-1102.1, 59-10-1105, 59-10-1113, 59-10-1114, 59-10-1403.3; and Section 59-13-202*.) This bill amends and enacts provisions related to state and local taxes and revenue. This bill, with respect to income taxes: decreases the corporate franchise and income tax rate and the individual income tax rate; amends the calculation of certain tax credits to match the applicable income tax rate; repeals certain transfers from the General Fund into the Education Fund; modifies the calculation of the Utah personal exemption for purposes of the taxpayer tax credit; enacts a nonrefundable tax credit for social security benefits that are included in the claimant's federal adjusted gross income; provides that an individual who claims the tax credit for social security benefits may not also claim the retirement tax credit on the same return; enacts a refundable grocery tax credit; enacts a refundable state earned income tax credit for certain individuals who are experiencing intergenerational poverty; provides for apportionment of the state earned income tax credit and the grocery tax credit; provides a taxpayer tax credit rebate; creates an additional grocery tax credit. **This bill makes numerous other changes to Utah Code – refer to full bill for comprehensive summary. Refer to State Sales Tax section of this report for changes to Section 59-12 of the Code.**

- *Amends 15A-1-204, 26-36b-208, 32B-2-301, 32B-2-304, 32B-2-305, 35A-8-308, 35A-8-309, 41-6a-409, 41-6a-505, 41-6a-1406, 41-6a-1642, 41-12a-806, 53B-8a-106, 53G-10-406, 59-1-1503, 59-7-104, 59-7-201, 59-7-610, 59-7-614.1, 59-7-618, 59-7-620, 59-10-529.1, 59-10-1005, 59-10-1007, 59-10-1017, 59-10-1017.1, 59-10-1018, 59-10-1019, 59-10-1022, 59-10-1023, 59-10-1028, 59-10-1033, 59-10-1035, 59-10-1036, 59-10-1105, 59-10-1403.3, 59-12-102, 59-12-103, 59-12-104, 59-12-104.5, 59-12-1201, 59-13-202, 63I-2-253, 63I-2-259, 63I-2-272, 63M-4-702, 72-1-201, 72-1-213.1, 72-2-120, 72-2-124, 72-6-118, 72-9-603;*
- *Enacts 35A-9-214, 59-10-1018.1, 59-10-1041, 59-10-1102.1, 59-10-1113, 59-10-1113.1, 59-10-1114, 59-13-323, 59-13-601, 63I-2-241, 72-1-213.2*

Subsequently repealed in the 2020 General Session of the Legislature (see HB 185).

2020

HB 179 Recycling Market Development Zone Tax Credit Amendments – Rep. Kay J. Christofferson (*Retrospective to a taxable year beginning on or after January 1, 2019*) Modifies the carry forward provisions of the recycling market development zone corporate and individual income tax credit by allowing a carry forward of the amount of the credit that the claimant did not use during the taxable year instead of limiting the carry forward to the amount of the credit that exceeds the claimant's tax liability; and

limits the carry forward of the credit to purchases of machinery and equipment, (previously allowed the carryforward for other expenditures.)

- *Amends 59-7-610, 59-10-1002, 59-10-1007, 63I-1-263*

HB 185 Tax Restructuring Revisions – REPEAL – Rep. Francis D. Gibson (*Effective January 29, 2020*) Repeals S.B. 2001, Tax Restructuring Revisions, which was passed by the Utah Legislature during the 2019 Second Special Session.

HB 357 Public Education Funding Stabilization – Rep. Robert M. Spendlove (*Effective January 1, 2021 if S.J.R. 9, Proposal to Amend the Utah Constitution - Use of Tax Revenue is approved by a majority of those voting in the next general election*) Directs the commission to at least quarterly divide income tax revenue generated under Chapters 7 and 10 between the Education Fund and the Uniform School Fund based on a pro-rata share of Education Fund and Uniform School Fund appropriations for the current fiscal year; authorizes the commission to annually credit to or draw from the Education Fund and the Uniform School Fund to reconcile differences between estimates and actual amounts.

- *Amends 53F-8-303, 53F-9-201, 53F-9-204, 59-7-532, 59-10-544;*
- *Enacts 53F-2-208, 53F-9-201.1;*
- *Repeals 53F-9-202*

SB 36 Nonresident Income Amendments – Sen. Curtis S. Bramble (*Retrospective to a taxable year beginning on or after January 1, 2020*) Provides that salaries, wages, commissions, or other compensation received for personal services rendered within the state is deemed to be derived from Utah sources; excludes salaries, wages, commissions, or other compensation received for personal services rendered from being subject to UDITPA apportionment or being considered business income; clarifies that an employer's exemption from the withholding requirement is not an individual's exemption from the obligation to pay income taxes.

- *Amends 59-10-117, 59-10-118, 59-10-402*

SB 39 Affordable Housing Amendments – Sen. Jacob L. Anderegg (*Effective May 12, 2020*) Allows the corporate or individual Utah low-income housing tax credit to be assigned by a qualified taxpayer to another person if the qualified taxpayer provides written notice to the Utah Housing Corporation on a form prescribed by the Utah Housing Corporation that includes: that the assignor of the credit irrevocably elects not to claim the credit, and the contact information of the assignee; a qualified assignee will be issued a tax credit certificate by the Utah Housing Corporation and may claim the tax credit as if the assignee had met the requirements to claim the credit; beginning on or after January 1, 2021 authorizes a nonrefundable Utah low-income housing tax credit against insurance premium tax equal to the amount specified on a tax credit certificate issued by the Utah Housing Corporation if the taxpayer has not claimed the income or corporate tax credit.

- *Amends 17C-1-102, 17C-1-412, 35A-8-504, 35A-8-505, 59-7-607, 59-10-1010;*
- *Enacts 59-9-108*

SB 95 Economic Development Amendments – Sen. Scott D. Sandall (*Effective July 1, 2020*) Shifts administrative responsibilities for the Recycling Market Development Zone tax credit from the Governor's Office of Economic Development to the Department of Environmental Quality; modifies the carry forward provisions of the recycling market development zone individual income tax credit by allowing a carry forward for the amount of the credit that the claimant did not use during the taxable year instead of the amount that exceeds the taxpayer's tax liability; repeals the corporate and individual nonrefundable nonprofit contribution tax credits for tax years beginning on or after January 1, 2020; and prohibits new enterprise zones from being established on or after January 1, 2021.

- *Amends 59-7-610, 59-10-1007 and numerous provisions in Title 53B, 63A, 63C, 63I, 63J, 63N and 67 (refer to the full bill for specific code citations);*
- *Enacts numerous provisions in Title 17 and Title 63N (refer to the full bill);*
- *Renumbers and Amends numerous provisions in Title 19 (refer to the full bill);*
- *Repeals 59-7-614.11, 59-10-1039 and numerous provisions in Title 13, 63M and 63N (refer to the full bill);*
- *Coordination clause: impacts sections 59-7-610, 59-10-1007, 63I-1-263*

SB 125 Single Sign-on Portal Amendments – Sen. Curtis S. Bramble (*Effective May 12, 2020*) Requires the single sign-on business portal and the single sign-on citizen portal to contain links to the State Tax Commission website; repeals the requirement that the single sign-on citizen portal allows access to an individual's previous years' tax filing information; beginning December 1, 2020, requires the single sign-on business portal to include information related to business tax liability and payment and requires the single sign-on citizen portal to allow an individual the ability to file individual income taxes.

- *Amends 63F-3-103, 63F-3-103.5*

SJR 9 Proposal to Amend the Utah Constitution – Use of Tax Revenue – Sen. Daniel McCay (*Effective January 1, 2021 subject to approval by a majority of those voting in the next regular general election*) Amends the Utah Constitution to allow revenue from taxes on intangible property and income to be used to support children and individuals with a disability.

2020 Third Special Session

HB 3003 Income Tax Revisions – Robert Spendlove (*This bill has retrospective operation for a taxable year beginning on or after January 1, 2019. The changes to Section 59-10-114.1 have retrospective operation for a taxable year beginning on or after January 1, 2020; The changes to Section 59-7-118.1 have retrospective operation for: (a) the last taxable year of a taxpayer beginning on or before December 31, 2017; and (b) a taxable year beginning on or after January 1, 2018*). This bill: modifies the due date for an installment payment of the tax on deferred foreign income; modifies the payment of the corporate estimated income tax due dates; modifies the corporate and individual return filing dates, extension dates and periods, and the return and extension requirements; provides for when interest accrues on a late payment; adds and modifies

definitions; creates a subtraction from adjusted gross income for certain distributions from a qualified retirement plan; and provides the circumstances under which the State Tax Commission shall extend the time to pay an income tax for the 2019 taxable year.

- *Enacts 59-7-118.1, 59-7-504.1, 59-7-505.1, 59-7-507.1, 59-10-103.2, 59-10-114.1, 59-10-514.2, 59-10-516.1, 59-10-522.1, 59-10-1403.4*,

2020 Fourth Special Session

HB 4003 Special Needs Opportunity Scholarship Program – Rep. Mike Schultz (*Effective January 1, 2021 except for Sections 59-7-109.1, 59-7-625, and 59-10-1041 which will take effect for a taxable year beginning on or after January 1, 2021*) This bill defines terms; creates the Special Needs Opportunity Scholarship Program (program); establishes requirements for a scholarship recipient and a private school that accepts scholarship money; requires the State Board of Education to oversee the program, including: selection of a scholarship granting organization; and reporting to the Public Education Appropriations Subcommittee; establishes the duties of a scholarship granting organization, including: accepting program donations; awarding scholarships; and issuing tax credit certificates; creates a nonrefundable corporate income tax credit and a nonrefundable individual income tax credit for certain program donations; prohibits a taxpayer from claiming more than one income tax benefit from making a program donation; and requires the Public Education Appropriations Subcommittee to study the feasibility of combining the program with the Carson Smith Scholarship Program.

- *Enacts 53E-1-202.1, 53E-7-401, 53E-7-402, 53E-7-403, 53E-7-404, 53E-7-405, 53E-7-406, 53E-7-407, 53E-7-408, 53E-7-409, 53E-7-410, 59-7-109.1, 59-7-625, 59-10-1041*

2020 Fifth Special Session

HB 5010 Covid-19 Economic Recovery Program – Rep. Robert Spendlove (*Effective June 29, 2020; Section 63N-12-508, effective July 1, 2020; Section 63I-2-263, effective October 15, 2020*) This bill creates numerous economic recovery programs in response to COVID-19. This bill creates grant programs (the grant programs) for certain entities eligible to receive funding from county Botanical, Cultural, Recreational, and Zoological Organizations or Facilities sales tax revenue and their for-profit equivalents if the entity provides activities to encourage travel and tourism in the state to benefit communities or artists affected by COVID-19; institutions of higher education to provide education to employees displaced by COVID-19; business entities with revenue declines due to COVID-19 if the business entity provides a financial incentive to customers; and business entities to purchase supplies and materials to follow COVID-19 public health guidelines on safely returning employees to work; creates a public outreach and education program to encourage compliance with COVID-19 health guidelines and receipt of medical care; grants rulemaking authority to the Division of Arts and Museums and the Governor's Office of Economic Development to administer the grant programs; requires the Division of Arts and Museums, the Governor's Office of Economic Development, and the Division of Finance to report

information about the grant programs to certain members of the Legislature; **creates a subtraction from state income for funds received from the grant programs for state income tax purposes**; provides for the repealer of the grant programs and the public outreach and education program; and makes technical changes.

- *Amends 59-7-106, 59-10-114, 63I-2-259, 63I-2-263, 63N-12-508, 63N-12-508;*
- *Enacts 9-6-901, 9-6-902, 9-6-903, 9-6-904, 63A-3-111, 63I-2-209, 63N-15-101, 63N-15-102, 63N-15-103, 63N-15-201, 63N-15-202, 63N-15-301, 63N-15-302, 63N-15-401*

2020 Sixth Special Session

SB 6005 Income Tax Amendments – Wayne A. Harper (*Retrospective operation for a taxable year beginning on or after January 1, 2020*). This bill modifies income tax provisions to provide that certain amounts received in response to COVID-19 are not subject to state income tax. This bill provides that certain amounts received from a forgiven loan under the Paycheck Protection Program or similar program are exempt from state corporate franchise and income tax by: modifying the definition of "unadjusted income"; and creating a subtraction from unadjusted income; provides that a grant or a forgiven loan provided by the state, a county within the state, or a municipality within the state in response to COVID-19 using certain federal funds is exempt from state corporate franchise and income tax by creating a subtraction from unadjusted income; provides that certain amounts received from a forgiven loan under the Paycheck Protection Program or similar program and an amount received as an individual recovery rebate are exempt from state individual income tax by: modifying the definition of "adjusted gross income"; and creating a subtraction from adjusted gross income; provides that a grant or a forgiven loan provided by the state, a county within the state, or a municipality within the state in response to COVID-19 using certain federal funds is exempt from state individual income tax by creating a subtraction from adjusted gross income; and makes technical changes.

- *Amends 59-7-101, 59-7-106, 59-7-402,59-10-103, 59-10-114*

2021

HB 30 Tax Modifications – Rep. Stewart E. Barlow (*Effective May 5, 2021*) Authorizes the Tax Commission to disclose to a county, city, town, metro township, or military installation development authority tax collection data needed to verify revenue collected by the Tax Commission within the jurisdiction; clarifies that at least one new owner of residential property is required to sign a declaration that the property qualifies for the primary residential exemption (previously all new owners were required to sign); effective for a tax year beginning on or after January 1, 2021, reduces the rate used to calculate certain corporate and individual income tax credits from 5% to 4.95%.

- *Amends 11-41-102, 19-3-106, 26-36b-208, 35A-8-308, 35A-8-309, 59-1-401, 59-1-403, 59-1-403.1, 59-1-404, 59-2-103.5, 59-2-1007, 59-2-1602, 59-7-118, 59-7-159, 59-7-504, 59-7-505, 59-7-507, 59-7-610, 59-7-619, 59-7-620, 59-10-103, 59-10-114, 59-10-137, 59-10-507, 59-10-514, 59-10-516, 59-10-522, 59-10-1007, 59-10-1017, 59-10-1017.1, 59-10-1022, 59-10-1023, 59-10-1028, 59-10-1035, 59-10-1036, 59-10-1403, 59-10-1403.3, 59-12-102, 59-12-103, 59-12-104, 59-12-209, 59-12-210, 59-14-212, 62A-11-328, 63G-2-302;*
- *Repeals 59-7-118.1, 59-7-504.1, 59-7-505.1, 59-7-507.1, 59-10-103.2, 59-10-114.1, 59-10-514.2, 59-10-516.1, 59-10-522.1, 59-10-1403.4, 59-12-103.3;*
- *Coordination Clause: 10-1-304, 10-3c-204, 59-12-102, 59-12-209, 59-12-210*

HB 46 Student Prosperity Savings Program Amendments – Rep. Steve Eliason (*Retrospective to a taxable year beginning on or after January 1, 2021*) Repeals the corporate income tax deduction and the individual income tax credit for donations to the Student Prosperity Savings Program.

- *Amends 53B-8a-203, 59-7-106, 59-10-1017, 63I-2-259;*
- *Repeals 59-10-1017.1*

HB 57 Armed Forces Amendments – Rep. Jefferson S. Burton (*Effective May 5, 2021*) Modifies the definition of "armed forces" to include the "space force"; specifies that, for purposes of the nonrefundable individual income tax credit for combat-related death, the definition change is retrospective to a taxable year beginning on or after January 1, 2021.

- *Amends 20A-1-513, 20A-16-102, 59-10-1027, 63G-1-401, 68-3-12.5, 78A-5-302*

HB 86 Social Security Tax Amendments – Rep. Walt Brooks (*Retrospective to a taxable year beginning on or after January 1, 2021*) Enacts a apportionable, nonrefundable, individual income tax credit equal to 4.95% of the social security benefits that are included in the filer's federal adjusted gross income; prohibits a filer from carrying the credit forward or back to another tax year; prohibits a filer from claiming the credit in the same tax year that the filer claims the retirement tax credit under §59-10-1019; phases out the tax credit by $0.25 for each dollar over modified adjusted gross income; and defines "modified adjusted gross income" by filing status as $25,000 for married filing separately, $30,000 for single, and $50,000 for married filing jointly.

- *Amends 59-10-1002.2, 59-10-1019;*
- *Enacts 59-10-1042*

HB 91 Tax Credit for Alternative Fuel Heavy Duty Vehicles – Rep. Andrew Stoddard (*Retrospective to a taxable year beginning on or after January 1, 2021*) Enacts a nonrefundable corporate, gross receipts, and individual income tax credit for the purchase of a qualified heavy duty vehicle; specifies that the credit amount is equal to the amount stated on a tax credit certificate issued to the claimant by the director of the Division of Air Quality; limits the maximum value of the tax credit to an amount based on the calendar year in which the qualified purchase occurs; allows the credit to be carried forward for 5 years; requires the director of Division of Air Quality to annually report to the Tax Commission a list of taxpayers to which a tax credit certificate has been issued and the amount of each credit; and prohibits the credit from being assigned to another person.

- *Amends 63I-1-259;*
- *Enacts 59-7-618.1, 59-10-1033.1*

HB 223 Alternative Fuel Incentives Amendments – Rep. Melissa G. Ballard (*Retrospective to a taxable year beginning on or after January 1, 2022*) Enacts refundable corporate and individual income tax credits for hydrogen production systems; the credit is equal to the amount shown on a certificate issued by the Office of Energy Development (OED); authorizes OED to issue tax credits equal to the product of $0.12 and the number of kilograms of hydrogen produced from either renewable or nonrenewable sources during the tax year; limits OED from issuing a tax credit to a claimant for more than 5,600 metric tons of hydrogen production in a tax year or for production occurring after the first 48 months after the hydrogen production system is placed in commercial service; and requires OED to electronically report to the Tax Commission for each certificate issued: the claimant's name and identifying information, the amount of the tax credit, and the date the system was installed.

- *Amends 59-7-614, 59-10-1106;*
- *Enacts 59-7-626, 59-10-1113*

SB 11 Military Retirement Income Tax Amendments – Sen. Wayne Harper (*Retrospective to a taxable year beginning on or after January 1, 2021*) Defines "military retirement pay"; enacts an apportionable, nonrefundable, individual income tax credit equal to 4.95% of the military retirement pay included in a filer's federal adjusted gross income; and prohibits the credit from being carried forward or back to another year or from being claimed in the same year that the filer claims the retirement tax credit under §59-10-1019.

- *Amends 59-10-1002.2, 59-10-1019;*
- *Enacts 59-10-1042*

SB 35 Income Tax Domicile Amendments – Sen. Curtis Bramble (*Retrospective to a taxable year beginning on or after January 1, 2021*) Provides that, in assessing individual income tax, an individual may not be found to have Utah domicile based solely on a dependent being enrolled in a Utah public school if the individual is a noncustodial parent who was never married to the custodial parent.

- *Amends 59-10-136*

SB 153 Utah Personal Exemption Amendments – Sen. Lincoln Fillmore (*Retrospective to a taxable year beginning on or after January 1, 2021*) Increases the Utah personal exemption (for the individual income taxpayer tax credit) from $565 to $1,750.

- *Amends 59-10-1018*

2022

HB 25 Utah Rural Jobs Act Amendments – Rep. Nelson T. Abbott (The changes to Sections 59-7-621 and 59-10-1038 have retrospective operation for a taxable year beginning on or after January 1, 2022.) Modifies the carry-forward period authorized for the corporate and individual nonrefundable rural job creation tax credit. For a credit-eligible contribution made before November 1, 2022, the carry-forward remains seven taxable years. For a credit eligible contribution made on or after November 1, 2022, the carry-forward period is limited to four taxable years. Directs the tax commission to disclose a taxpayer's return and other requested information to the Governor's Office of Economic Opportunity upon receipt of express written authorization from the taxpayer.

- *Amends 59-7-621, 59-10-1038, 63N-4-302, 63N-4-303, 63N-4-305, 63N-4-307, 63N-4-309*

HB 444 Income Tax Revisions – Rep. Robert M. Spendlove (*Retrospective operation for a taxable year beginning on or after January 1, 2022 except for changes to Section 59-10-114 which have retrospective operation for a taxable year beginning on or after January 1, 2021*) Retrospective for a taxable year beginning on or after January 1, 2022, but on or before December 31, 2025, authorizes a pass-through entity to irrevocably elect for a taxable year to pay tax on behalf of an individual pass-through entity taxpayer on "voluntary taxable income". Defines "voluntary taxable income" as all pass-through entity income attributable to a Utah resident individual and all Utah-source pass-through entity income attributable to a nonresident individual. Creates an addition to income that requires the individual pass-through entity taxpayer to add any amount of state tax paid on their behalf by the pass-through entity, to the individual's federal adjusted gross income as reported on the individual's Utah income tax return. Provided the individual adds the amount of the state tax paid on the individual's behalf to federal adjusted gross income, authorizes the individual to claim a nonrefundable individual income tax credit equal to the amount of the tax paid to Utah by the pass-through entity on the individual's behalf. Authorizes a five-year carry-forward for any amount of this credit that exceeds the taxpayer's Utah tax liability. Requires a pass-through entity to report to a pass-through entity taxpayer the total amount of pass-through entity income attributable to the individual and any tax on the income which was paid to any state on the individual's behalf. Requires a pass-through entity to electronically file with the tax commission for each pass-through entity taxpayer for which the pass-through entity paid tax, a Utah Schedule K-1, or similar form designated by the tax commission, on or before the due date of the pass-through entity's Utah income tax return. Imposes a penalty for failure to file a required Utah form Schedule K-1 equal to: $30 per missing K-1, up to $75,000 per year if filed between 14 and 30 days late; $60 per missing K-1, up to $200,000 per year if filed more than 30 days late but before June 1; and $100 per missing K-1, up to $500,000

per year if not filed or filed after June 1. Requires the pass-through entity to remit to the tax commission any tax to be paid on behalf of the pass-through entity taxpayer on or before the last day of the pass-through entity's taxable year. Imposes up to a 10% penalty on a pass-through entity for failure to remit to the tax commission any tax the pass-through entity reported as paid on a Utah Schedule K-1 or similar form.

- *Amends 59-1-401, 59-10-114, 59-10-406, 59-10-1103, 59-10-1402, 59-10-403, 59-10-1403.2;*
- *Enacts 59-10-1044*

SB 39 Mobile Workforce Income Tax Amendments – Sen. Curtis S. Bramble (*Effective for a taxable year beginning on or after January 1, 2023*) Excludes a nonresident individual's wages from being considered Utah source income if for the taxable year: the nonresident individual has no other Utah source income; the nonresident individual is present in Utah to perform employment duties for 20 or fewer days; and the nonresident individual's state of residence does not impose an individual income tax or provides Utah residents a substantially similar exclusion. Provides that this exclusion does not apply to a professional athlete, professional entertainer or performer, a person of prominence who performs services on a per event basis, a real property construction service provider, a key employee under IRC Section 416(i), and an employee of a non-corporate employer who would be defined as a key employee under IRC 416(i) if the term "employee" were substituted for "officer" and the individual is one of the employer's 50 highest paid employees. Exempts an employer from withholding any amount from the wages of a nonresident individual for Utah income tax if the nonresident individual is not present in the state for more than 20 days to perform employment duties for the employer. Provides that an employer may not be subject to a penalty for failure to withhold solely as a result of miscalculating the number of days an individual was present in the state if the employer relied on: a regularly maintained time and attendance system; or certain time, attendance, and travel information provided by the employee. Clarifies that an exemption from the employer's obligation to withhold from the employee's wages is not an exclusion for the employee from the obligation to pay Utah income tax.

- *Amends 59-10-116, 59-10-117, 59-10-402, 59-10-405.5*

SB 48 Income Tax Modifications – Sen. Daniel McCay (*Effective March 23, 2022; the changes to Sections 59-10-1019, 59-10-1042, and 59-10-1043 have retrospective operation for a taxable year beginning on or after January 1, 2021*) Clarifies that when a nonrefundable corporate or individual income tax credit expires or is repealed, a taxpayer may still exhaust any qualified carry-forward of the credit. Modifies the phrase that must be printed in the individual income tax return and instruction booklet from "all state income tax dollars fund education" to "all state income tax dollars support education, children, and individuals with disabilities". Effective for a taxable year beginning on or after January 1, 2021, specifies that for a Utah income tax return filed jointly, if the nonrefundable retirement tax credit is claimed on the return neither the nonrefundable tax credit for social security benefits nor the nonrefundable tax credit for military retirement can be claimed on the same joint filed return.

- *Amends 59-10-103.1, 59-10-1019, 59-10-1042, 59-10-1043;*
- *Enacts* 59-7-538, 59-10-552

SB 59 Tax Amendments – Sen. Daniel McCay (*Effective Date: Retrospective operation for a taxable year beginning on or after January 1, 2022*) Decreases the individual, corporate franchise and income tax rate from 4.95% to 4.85%. Expands the qualification for the social security benefits tax credit by increasing the income based phase-out thresholds for each filing status. Enacts an apportionable nonrefundable state earned income tax credit (EITC) equal to 15% of the federal EITC that the claimant is entitled to claim for the current taxable year.

- *Amends 59-7-104, 59-7-201, 59-10-104, 59-10-1002.2, 59-10-1042*
- *Enacts 59-10-1044*

SB 62 Special Needs Opportunity Scholarship Program Amendments – Sen. Lincoln Fillmore (*Changes to Sections 59-7-625 and 59-10-1041 have retrospective operation for a taxable year beginning on or after January 1, 2022*) Modifies the carry-over provisions of the individual and corporate tax credits for donation to a special needs opportunity scholarship program to authorize a one year carry-back in addition to the existing three year carry-forward.

- *Amends 53E-7-401, 53E-7-402, 53E-7-404, 53E-7-405, 53E-7-407, 53E-7-408, 59-7-625, 59-10-1041*

SB 76 Targeted Business Income Tax Credit Amendments – Sen. Daniel McCay (*Effective March 23, 2022*) Sunsets the refundable targeted business income tax credit such that it may only be claimed for a taxable year beginning before January 1, 2023.

- *Amends 59-7-159, 59-7-624, 59-10-137, 59-10-1112, 63I-2-259, 63I-2-263, 63N-2-304*

SB 211 Income Tax Fund Amendments – Sen. Jerry W. Stevenson *(Effective March 24, 2022; Amendments to Section 53F-9-201.1 take effect on July 1, 2022*) This bill changes the name of the Education Fund to the Income Tax Fund.

- *Amends 41-1a-422, 51-5-4, 53B-7-703, 53B-8-112, 53B-8-202, 53E-3-802, 53E-6-505, 53E-7-405, 53F-2-203, 53F-9-201, 53F-9-201.1 (Superseded 07/01/22), 53F-9-201.1 (Effective 07/01/22), 53F-9-204, 53F-9-301, 53F-9-302, 53F-9-303, 53F-9-304, 53F-9-305, 53F-9-306, 53F-9-307, 59-7-532, 59-7-614.1, 59-10-544, 59-10-1005, 59-10-1105, 59-13-202, 63A-5b-406, 63J-1-102, 63J-1-205, 63J-1-217, 63J-1-312, 63J-1-313, 63J-3-103, 63J-7-102*

2023

HB 54 Tax Revisions - Rep. Steve Eliason (*Effective May 3, 2023*) Retrospective to a taxable year beginning on or after January 1, 2023, reduces the corporate and individual income tax rate from 4.85% to 4.65%; modifies the individual income taxpayer tax credit by authorizing an additional Utah personal exemption in the year of a qualifying dependent's birth; expands eligibility for the social security income tax credit by increasing the phase-out threshold for each filing status as follows: married separate from $31,000 to $37,500,

single from $37,000 to $45,000, head of household from $62,000 to $75,000, and married joint from $62,000 to $75,000; limits the Utah earned income tax credit to the lesser of: 20% of the federal earned income tax credit that a qualifying claimant is entitled to claim for the current tax year, and the total of the claimants Utah wages reported on form W-2 for the tax year. Subject to approval of S.J.R. 10, Proposal to Amend the Utah Constitution – Income Tax, by a majority of the voters in the next general election, effective January 1, 2025, repeals the state portion (1.75%) of the sales and use tax imposed on amounts paid or charged for grocery food or food ingredients (the local sales and use tax continues to be imposed on amounts paid or charged for grocery food and food ingredients at a rate of 1.25%).

- *Amends 59-7-104, 59-7-201, 59-10-104, 59-10-1018, 59-10-1042, 59-10-1044, 59-12-102, 59-12-103, 59-12-108, 63N-2-502, 63N-7-301*

HB 56 Tax Assessment Amendments - Rep. Steve Eliason (*May 3, 2023*) This bill: defines terms; requires a county assessor to provide certain assessment data to the commission; establishes a date by which the county assessor must provide the assessment data to the commission; permits the commission to review the county's assessment data and to provide findings and make recommendations to the county; permits the commission to subscribe to a market data service; and establishes requirements for a pass-through entity when filing an amended return. This bill clarifies that the **individual income tax** addition to income does not apply to the amount of tax paid on Utah taxable income that is attributable to an individual by a pass-through entity under §59-10-1403.2(2), if either the income on which the tax was paid is not included in the individual's adjusted gross income, or the tax was paid to another state under a tax that the Tax Commission determines is substantially similar to the Utah tax imposed under §59-10-1403.2(2); specifies that a pass-through entity that elects to pay a tax in accordance with §59-10-1403.2(2) must file a form and provide information designated by the Tax Commission on or before the last day of the pass-through entity's taxable year; modifies the definition of "final pass-through entity taxpayer" to exclude a business entity, estate, or trust; modifies the definition of "voluntary taxable income" for purposes of the tax described in §59-10-1403.2(2) to exclude income that is taxed by another state, the District of Columbia, of possession of the United States; retrospective for a taxable year beginning on or after January 1, 2022, clarifies that a pass-through entity that elects to pay the tax described under §59-10-1403.2(2), shall provide each individual on behalf of which the tax was paid a statement that recites the amount of tax that: was paid under this election to Utah, was paid to another state under a tax that the Tax Commission determines is substantially similar to the tax described in §59-10-1403.2(2); specifies that if any change is made to a pass-through entity's federal income tax return, either by voluntary amendment or IRS adjustment, the pass-through entity must file with the Tax Commission within 90 days of the amendment or final IRS adjustment: a copy of the amended federal return or IRS adjustment, and an amended Utah return that conforms to the federal amendment or IRS adjustment, and pay or withhold tax on any increase in pass-through entity income resulting from the change. HB 56 also impacts property taxes. For a complete description of these changes please refer to the full bill and the property tax section of this report.

- *Amends 59-10-114, 59-10-406, 59-10-1045, 59-10-1402, 59-10-1403, 59-10-1403.2*
- *Enacts 59-2-313.1*

HB 58 Tax Modifications - Rep. Robert Spendlove (*Effective May 3, 2023*) This bill makes corrections to provisions related to tax, including eliminating redundant or obsolete language and updating cross-references; modifies the required contents of a property tax notice; clarifies that the State Tax Commission, not the Division of Finance, is responsible for certain sales tax deposits and transfers. This bill repeals language related to expired individual and corporate income tax credits. HB 58 impacts multiple tax types including the sales tax and property tax. For a complete description of these changes please refer to the full bill and the section in this report on the sales tax and the property tax.

- *Amends 59-10-552 and many other sections of code including 59-1 (General Taxation Policies), 59-2 (Property Tax Act) and 59-12 (Sales and Use Tax Act)*

HB 116 Intergenerational Poverty Solutions – Rep. Norman K. Thurston (*Effective July 1, 2023*) Authorizes the Tax Commission to disclose to the Department of Workforce Services (DWS) whether an individual claimed and is entitled to claim a federal earned income tax credit for a taxable year specified in a request from DWS; requires that before this information may be provided, DWS must provide the Tax Commission with an information release authorization form specifying the information to be released and signed by the individual; and repeals this disclosure authorization on July 1, 2029.

- *Amends 59-1-403, 63I-1-235, 63I-1-253, 63I-1-259*
- *Enacts 35A-9-601, 35A-9-602, 35A-9-603, 35A-9-604, 35A-9-605, 35A-9-606, 53B-8a-301, 53B-8a-302, 53B-8a-303*

HB 130 Adoption Tax Credit - Rep. Mike Schultz (*Effective January 1, 2023*) Allows an individual to apply to the Department of Workforce Services (department) for certification that the individual: finalized an adoption during the taxable year, and did not receive any state or federal financial assistance during the year the adoption was finalized; requires the individual to sign a written release authorizing the department to disclose the individual's name and identifying information to the Tax Commission; directs the department to electronically transmit to the Tax Commission a report of all certified individuals on or before January 31 of the year following the taxable year for which the certification was issued; for a taxable year beginning on or after January 1, 2023, enacts an apportionable nonrefundable individual income tax credit equal to the lesser of either $3,500 or the amount of the qualifying claimant's adoption expenses; defines "qualifying claimant" for the purposes of this nonrefundable credit to mean an individual who is certified by the department and has a federal adjusted gross income for the taxable year of between $55,000 and $110,000 if married filing jointly, or between $27,500 and $55,000 for other filing statuses; provides that the amount of this nonrefundable credit that exceeds the claimant's tax liability for the taxable year may be carried forward to the next three taxable years; for a taxable year beginning on or after January 1, 2023, enacts an apportionable refundable individual income tax credit equal to the lesser of either $3,500 or the amount of the qualifying claimant's adoption expenses; defines "qualifying claimant" for the purposes of this refundable credit to mean an

individual who is certified by the department and has a federal adjusted gross income for the taxable year of less than $55,000 if married filing jointly, or less than $27,500 for other filing statuses; prohibits an individual from claiming either the nonrefundable or refundable adoption credit if the claimant is married but did not file jointly with their spouse, or to the extent that the individual claimed a federal credit for the same expenses.

- *Amends 59-10-137, 59-10-1002.2*
- *Enacts 35A-1-111, 59-10-1046, 59-10-1102.1, 59-10-1114*
- *Repeals 59-10-1104*

HB 170 Child Tax Credit Revisions - Rep. Susan Pulsipher (*Effective for a taxable year beginning on or after January 1, 2024*) Enacts an apportionable nonrefundable individual income tax credit of up to $1,000 per qualifying child; defines "qualifying child" to mean an individual, age one to three years old on the last day of the taxable year, for whom the claimant is allowed to claim the federal child tax credit for the taxable year; specifies that the tax credit amount is reduced by $0.10 for each dollar that the claimant's modified adjusted gross income exceeds the following amounts by filing status: $27,000 for married filing separately, $43,000 for single and head of household, and $54,000 for married filing jointly; defines "modified adjusted gross income" to mean the sum of: the claimant's federal adjusted gross income, any taxable interest income that is not included in federal adjusted gross income, and any required Utah additions to federal adjusted gross income under §59-10-114; specifies that any amount of the tax credit that exceeds the claimants tax liability for the taxable year may not be carried forward or back to another tax year.

- *Amends 59-10-1002.2*
- *Enacts 59-10-1046*

HB 357 Decentralized Autonomous Organizations Amendments - Rep. Jordan D. Teuscher (*Effective for a taxable year beginning on or after January 1, 2024*) Defines "decentralized autonomous organization" to mean an organization created by smart contract that: is formed under Title 48, Chapter 5, Decentralized Autonomous Organization Act, and whose organizational rules allow individuals to coordinate for decentralized governance of the organization; defines "smart contract" to mean software code that: is deployed on a permissionless blockchain, consists of a set of predefined instructions executed in a distributed manner by the nodes of an underlying blockchain network, and produces a change on the blockchain network; defines "permissionless blockchain" to mean a publically-distributed ledger that allows a person to transact and produce blocks in accordance with the blockchain protocol, in which the validity of the block is independent of the identity of the user; subjects a decentralized autonomous organization to the provisions of Title 59, Chapter 7, Corporate Franchise and Income Taxes if the organization elects to be classified as a corporation for federal tax purposes; specifies that, if an organization does not elect to be classified as a corporation for federal tax purposes, it shall be classified as a partnership for Utah tax purposes and is subject to the provisions of **Title 59, Chapter 10, Part 14, Pass-Through Entities and Pass-Through Entity Taxpayer Act**.

- *Enacts 48-4-101 to 48-5-109, 58-5-201 to 48-5-204, 48-5-301 to 48-5-307, 48-5-401 to 48-5-406*

HB 360 Unclaimed Property Amendments - Rep. Jefferson Moss (*Effective May 3, 2023*) Requires that, upon request of the deputy state treasurer or an agent of the deputy state treasurer, the Tax Commission shall disclose specified identifying corporate and individual income tax information obtained from a return filed under Title 59, Chapter 7, Corporate Franchise and Income Taxes, or Title 59, Chapter 10, Individual Income Tax Act, to the extent the disclosure is not prohibited under federal law; limits the information to be disclosed to the taxpayer's name, address, telephone number, county of residence, and social security number or federal employer identification number; prohibits the disclosed information from being used for any purpose other than returning unclaimed property in accordance with Title 67, Chapter 4a, Revised Unclaimed Property Act; subjects the deputy state treasurer or an agent of the deputy state treasurer to the confidentiality provisions of Section 59-1-403 for the disclosed information.

- *Amends 59-1-403*

HB 364 Housing Affordability Amendments - Rep. Stephen L. Whyte (*Multiple Effective Dates*) Retrospective for a taxable year beginning on or after January 1, 2023, modifies the definition of "qualified taxpayer" for purposes of claiming the Utah low-income housing tax credit against the individual, corporate, and insurance premium taxes; defines "qualified taxpayer" to mean a person who acquires an interest in a qualified development through one or more pass-through entities on or before December 31 of the tax year to which the credit relates, and who is included in the tax credit allocation report provided to the Tax Commission by the housing sponsor's designated reporter; requires the Utah Housing Corporation (corporation) to report to the Tax Commission, on or before January 31, each allocation certificate that the corporation issued to a housing sponsor during the previous calendar year; requires each housing sponsor to identify to the Tax Commission the housing sponsor's designated reporter; requires each designated reporter to provide the Tax Commission for each taxable year: a list of qualified taxpayers that have been allocated a portion of a Utah low-income housing tax credit, the allocated amount of the tax credit, and any other information prescribed by the Tax Commission.

- *Amends 10-9a-401, 10-9a-403, 10-9a-408, 17-27a-401, 17-27a-403, 17-27a-408, 59-7-607, 59-9-108, 59-10-1010, 63J-4-802, 72-1-304, 72-2-124*

HB 418 Canine Body Armor Restricted Account Modifications - Rep. James A. Dunnigan (*Effective May 3, 2023*) Repeals the Canine Body Armor Restricted Account and associated voluntary income tax contribution from the code. This voluntary income tax contribution had already expired for lack of use.

- *Amends 10-8-65, 17-50-336, 59-10-1304, 62A-5b-104, 63J-1-602.1*
- *Repeals 53-16-101, as enacted by Laws of Utah 2011, Chapter 294*

HB 528 Utah Energy Act Amendments - Rep. Ryan D. Wilcox (*Retrospective to a taxable year beginning on or after January 1, 2023*) Prohibits a corporate or individual income taxpayer from claiming or carrying forward the renewable energy system income tax credit (§§59-7-614 and 59-10-1106) and the alternative energy development income tax credit (§§59-7-614.7 and 59-10-1029) in the same taxable year.

- *Amends 59-7-614, 59-7-614.7, 59-10-1029, 59-10-1106*

SB 223 Charitable Contribution Amendments - Sen. Luz Escamilla (*Effective for a taxable year beginning on or after January 1, 2024*) Creates an expendable special revenue fund called the "Nonprofit Capacity Fund" for the purpose of providing grants to nonprofit organizations in Utah; directs the Tax Commission to provide a method for a Utah individual income tax filer to elect to make a contribution to the Nonprofit Capacity Fund with their Utah return; requires the Tax Commission to annually distribute the funds in the Nonprofit Capacity Fund to the Department of Cultural and Community Engagement.

- *Amends 59-10-1304*
- *Enacts 9-1-211*, *59-10-1321*

SB 272 Funds Amendments - Sen. Jerry W. Stevenson (*Effective July 1, 2023*) Repeals the expired statutory authorization for the Motor Vehicle Division to issue special group license plates for programs that: support and promote adoptions, support children with heart disease, provide assistance to children with cancer, and promote leadership and career development through agricultural education; repeals the following restricted accounts that were associated with the expired special group license plates: the Choose Life Adoption Support Restricted Account, the Children with Cancer Support Restricted Account, the children with Heart Disease Support Restricted Account, and the Utah Intracurricular Student Organization Support for Agricultural Education and Leadership Restricted Account; **repeals an expired income tax contribution to the Invest More for Education Account**.

- *Amends 59-10-1304 and many other sections of code including Title 41*

SCR 1 Concurrent Resolution Supporting the Tax Cuts and Jobs Act – Sen. Lincoln Fillmore (*Effective May 3, 2023*) Urges the United States Congress to permanently extend the Tax Cuts and Jobs Act of 2017 and the associated federal spending cuts. The provisions of the Tax Cuts and Jobs Act that were specifically highlighted include: reduction in individual and business tax rates, increased standard deduction, reduction in AMT, and $10,000 cap on state and local tax deduction.

SJR 10 Proposal to Amend Utah Constitution – Income Tax – Sen. Daniel McCay (*Effective January 1, 2025 contingent on approval by a majority of those voting on it at the next regular general election*) Expands the permissible use of revenue from income taxes and intangible property tax from only supporting children and the disabled to supporting other state needs; limits the use of this revenue for other state needs to the amount remaining after maintaining a statutory public education funding framework that: uses a portion of revenue growth for expenditures from the Uniform School Fund for changes in student enrollment and long-term inflation, and provides a budgetary stabilization account.

END OF CHAPTER

Corporate Franchise and Income Tax

Corporate Franchise and Income Tax

The Corporate Franchise and Income Tax was established in 1932 but was not fully operationally defined until 1966. The tax is prepaid for the privilege of doing business in Utah if incorporated or qualified prior to January 1, 1973. Corporations are taxed on a current earnings basis if incorporated or qualified on or after January 1, 1973.

This tax is applicable to all corporations having income allocable to Utah or exercising corporate franchise in the state. For multi-state firms, Utah's tax is determined by apportioning federal taxable income (after Utah income/expense adjustments) by its Utah payroll, sales, and property values relative to everywhere values; or its Utah sales relative to total sales. A taxpayer's method of apportionment depends on its industry. Most taxpayers will be fully phased into single sales apportionment by tax year 2021. Beginning in tax year 2022, the corporate tax rate is 4.85% of Utah apportioned net income, with a $100 minimum tax per corporation.

The gross receipts tax is an in-lieu tax imposed on gross receipts of corporations other than religious or charitable institutions operating in the state that are not otherwise required to pay income or franchise taxes. The gross receipts tax is also imposed on electrical corporations whose property tax liability was decreased as a result of property tax reductions authorized by the 1995 Legislature.

The radioactive waste tax is assessed on facilities that store, process or recycle radioactive waste in Utah. The tax is a percentage of gross receipts, ranging from 5 to 12 percent depending on the specific type of waste received.

Revenues from the corporate franchise and income tax are deposited into the Income Tax Fund to be used to support public and higher education, children, and individuals with a disability. (The Utah Constitution was amended effective January 1, 2021, to expand the use of state income tax revenue. Prior to the amendments, individual income taxes and corporate franchise and income taxes could be used only for public and higher education.)

UTAH CODE: 59-7

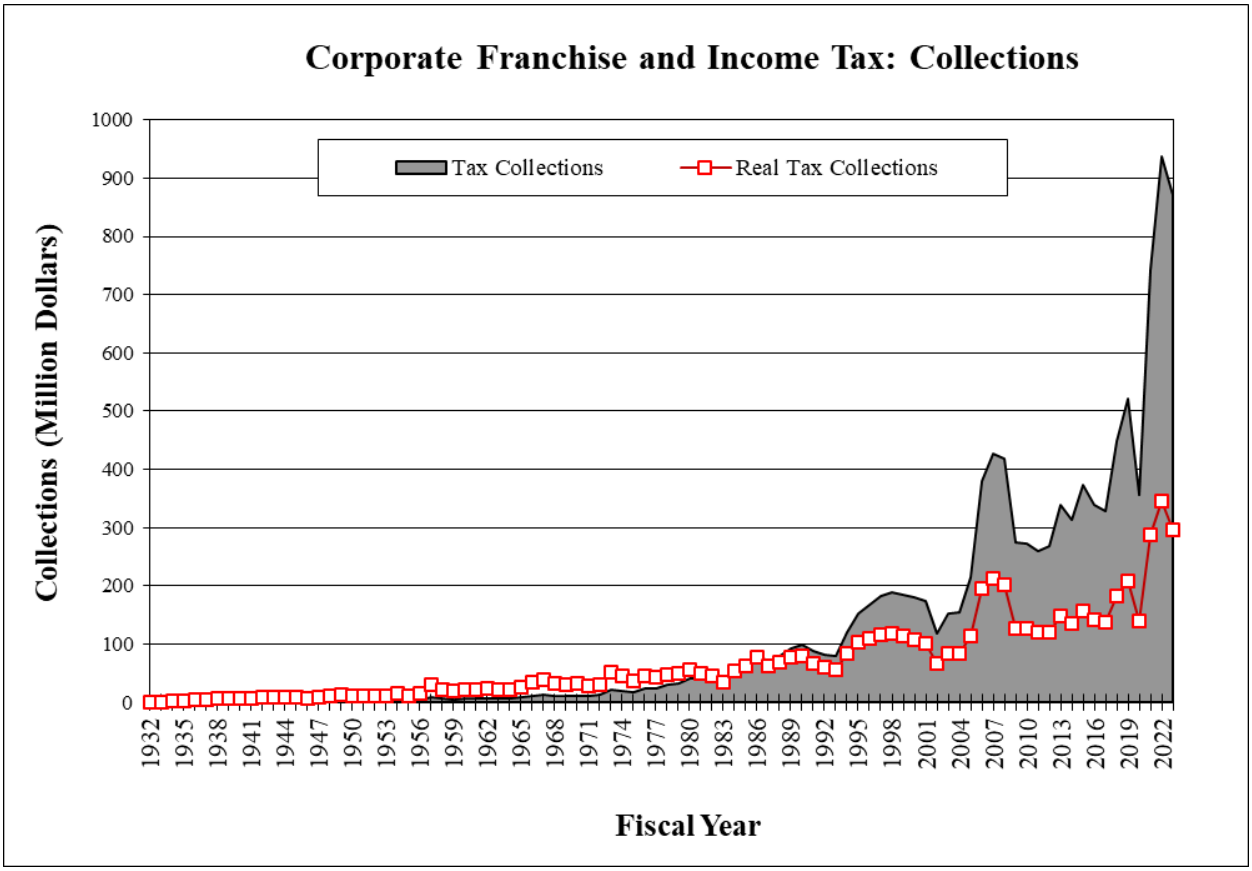
Corporate Income Tax

Fiscal Year	Tax Collections	Real Tax Collections [1]	Real Per Capita	Tax Rate (%)	Taxable Income Estimated	Mineral Production Withholding [2]	Notes
1932	$112,363	$739,230	$1.44	3.00	$3,745,433		Law enacted May 1931.
1933	$191,718	$1,399,401	$2.72	3.00	$6,390,600		
1934	$220,243	$1,694,177	$3.26	3.00	$7,341,433		
1935	$349,921	$2,611,351	$5.00	3.00	$11,664,033		
1936	$508,035	$3,708,285	$7.08	3.00	$16,934,500		
1937	$750,423	$5,398,727	$10.24	3.00	$25,014,100		
1938	$948,972	$6,590,083	$12.48	3.00	$31,632,400		
1939	$947,409	$6,719,213	$12.37	3.00	$31,580,300		
1940	$854,148	$6,144,950	$11.32	3.00	$28,471,600		
1941	$1,027,048	$7,336,057	$13.29	3.00	$34,234,933		
1942	$1,290,625	$8,779,762	$15.93	3.00	$43,020,833		
1943	$1,434,006	$8,797,583	$15.40	3.00	$47,800,200		
1944	$1,500,546	$8,673,676	$13.55	3.00	$50,018,200		
1945	$1,472,641	$8,367,278	$13.84	3.00	$49,088,033		
1946	$1,320,946	$7,338,589	$12.46	3.00	$44,031,533		
1947	$1,573,662	$8,070,062	$12.65	3.00	$52,455,400		
1948	$2,260,496	$10,136,753	$15.94	3.00	$75,349,867		
1949	$3,142,791	$13,040,627	$19.97	3.00	$104,759,700		
1950	$2,612,184	$10,975,563	$16.36	3.00	$87,072,800		
1951	$2,834,311	$11,760,627	$16.90	3.00	$94,477,033		
1952	$3,085,126	$11,865,869	$16.80	3.00	$102,837,533		
1953	$3,171,243	$11,966,955	$16.53	3.00	$105,708,100		
1954	$4,127,616	$15,459,236	$20.92	3.00	$137,587,200		
1955	$3,000,042	$11,152,572	$14.86	4.00	$100,001,400		4% tax rate effective Jan. 1, 1955
1956	$4,400,923	$16,421,354	$20.98	4.00	$110,023,075		
1957	$8,360,534	$30,737,257	$38.00	4.00	$209,013,350		
1958	$6,138,992	$21,846,947	$26.44	4.00	$153,474,800		
1959	$5,485,073	$18,979,491	$22.46	4.00	$137,126,825		Income tax enacted 1959.
1960	$6,244,504	$21,458,777	$24.67	4.00	$156,112,600		
1961	$6,534,520	$22,076,081	$24.53	4.00	$163,363,000		
1962	$7,444,728	$24,898,756	$26.60	4.00	$186,118,200		
1963	$6,837,567	$22,640,950	$23.63	4.00	$170,939,175		
1964	$6,904,175	$22,562,663	$23.16	4.00	$172,604,375		
1965	$8,336,331	$26,891,390	$27.50	6.00	$208,408,275		6% tax rate effective Jan. 1, 1965
1966	$10,597,471	$33,642,765	$33.95	6.00	$176,624,517		
1967	$12,580,895	$38,829,923	$38.48	6.00	$209,681,583		
1968	$10,720,624	$32,097,677	$31.50	6.00	$178,677,067		
1969	$10,725,896	$30,821,540	$29.95	6.00	$178,764,933		Income tax collections are included w/ franchise tax
1970	$11,839,339	$32,259,779	$30.81	6.00	$197,322,317		collections.
1971	$11,127,260	$28,678,505	$26.90	6.00	$185,454,333		
1972	$12,691,054	$31,335,936	$28.46	6.00	$211,517,567		
1973	$21,620,635	$51,724,007	$45.57	6.00	$360,343,917		
1974	$20,173,183	$45,435,097	$38.87	6.00	$336,219,717		
1975	$18,002,679	$36,516,590	$30.51	6.00	$300,044,650		
1976	$24,501,925	$45,542,612	$36.91	6.00	$408,365,417		
1977	$24,866,694	$43,702,450	$34.36	4.00	$414,444,900		4% tax rate effective Jan. 1, 1977
1978	$29,448,490	$48,594,868	$36.93	4.00	$736,212,250		
1979	$32,874,065	$50,420,345	$36.97	4.00	$821,851,625		
1980	$40,377,089	$55,615,825	$39.28	4.00	$1,009,427,225		
1981	$40,667,112	$49,353,291	$33.48	4.00	$1,016,677,800		Starting in 1983, a portion of Mineral Tax Withholding
1982	$40,894,065	$44,987,970	$29.70	4.00	$1,022,351,625		(approx 60%) is included with Franchise Tax collections.
1983	$33,762,545	$34,987,093	$22.46	4.65	$844,063,625	$2,170,435	4.65% tax rate effective Jan. 1, 1983
1984	$53,226,125	$53,439,885	$33.50	5.00	$1,144,647,849	$8,191,439	5% tax rate effective Jan. 1, 1984
1985	$65,918,325	$63,444,009	$39.11	5.00	$1,318,366,500	$13,727,754	
1986	$84,048,027	$78,111,549	$47.54	5.00	$1,680,960,540	$17,597,746	
1987	$68,898,430	$62,863,531	$37.80	5.00	$1,377,968,600	$8,007,188	Requirement of quarterly estimated payments for
1988	$78,806,217	$69,371,670	$41.34	5.00	$1,576,124,340	$8,653,420	corporations with a tax liability of $3,000 or more,
1989	$92,982,130	$78,598,588	$46.51	5.00	$1,859,642,600	$5,648,204	effective April 27, 1987.
1990	$99,693,153	$80,397,704	$47.13	5.00	$1,993,863,060	$5,525,625	

Fiscal Year	Tax Collections	Real Tax Collections [1]	Real Per Capita	Tax Rate (%)	Taxable Income Estimated	Mineral Production Withholding [2]	Notes
1991	$87,766,119	$67,150,818	$38.83	5.00	$1,755,322,380	$5,300,776	
1992	$80,944,378	$59,430,527	$33.37	5.00	$1,618,887,560	$4,569,822	
1993	$79,471,794	$56,644,187	$30.82	5.00	$1,589,435,880	$4,840,393	
1994	$121,061,640	$83,779,682	$44.34	5.00	$2,421,232,800	$5,516,903	
1995	$153,512,212	$103,584,489	$53.21	5.00	$3,070,244,240	$6,138,197	
1996	$168,430,466	$110,518,678	$55.39	5.00	$3,368,609,320	$4,949,696	
1997	$182,917,170	$116,582,008	$57.07	5.00	$3,658,343,400	$5,502,663	
1998	$189,000,097	$117,757,070	$56.09	5.00	$3,780,001,940	$4,416,200	
1999	$184,295,532	$113,064,744	$52.79	5.00	$3,685,910,640	$4,154,196	
2000	$179,596,067	$107,800,761	$49.16	5.00	$3,591,921,340	$5,797,229	
2001	$174,425,154	$101,292,192	$45.09	5.00	$3,488,503,088	$11,670,788	
2002	$118,920,279	$67,148,661	$29.31	5.00	$2,378,405,588	$7,931,696	
2003	$152,529,058	$84,785,469	$36.36	5.00	$3,050,581,160	$4,310,832	
2004	$155,364,657	$84,437,314	$35.59	5.00	$3,107,293,148	$10,359,845	
2005	$214,229,039	$113,408,702	$46.67	5.00	$4,284,580,780	$10,042,057	Radioactive Waste and Gross Receipts included in
2006	$380,266,619	$194,708,970	$77.70	5.00	$7,605,332,380	$13,640,814	collections beginning in 2005.
2007	$427,963,409	$212,283,437	$82.40	5.00	$8,559,268,172	$13,833,691	
2008	$418,316,512	$201,751,942	$76.53	5.00	$8,366,330,240	$14,298,954	
2009	$274,894,105	$127,677,787	$47.44	5.00	$5,497,882,104	$19,487,974	
2010	$273,178,732	$127,334,088	$46.62	5.00	$5,463,574,640	$14,733,866	
2011	$260,739,149	$119,574,398	$43.13	5.00	$5,214,782,980		Starting w/ FY 2011, corporate franchise tax collections
2012	$268,893,788	$119,540,759	$42.36	5.00	$5,377,875,762		no longer include mineral production withholding tax.
2013	$338,173,415	$147,291,922	$51.37	5.00	$6,763,468,300		
2014	$313,536,797	$134,589,987	$46.31	5.00	$6,270,735,940		
2015	$373,938,199	$157,955,782	$53.60	5.00	$7,478,763,980		
2016	$338,333,794	$142,746,636	$47.52	5.00	$6,766,675,880		
2017	$328,468,046	$136,857,409	$44.69	5.00	$6,569,360,920		
2018	$447,934,375	$182,741,224	$58.52	4.95	$8,958,687,500		4.95% tax rate effective January 1, 2018
2019	$520,917,624	$207,448,468	$65.31	4.95	$10,523,588,364		
2020	$355,874,698	$139,199,788	$43.08	4.95	$7,189,387,833		Filing due date postponed to July 15, 2020, which
2021	$742,697,439	$286,965,175	$87.36	4.95	$15,003,988,675		significantly impacted revenues for FYs 2020 and 2021.
2022	$937,045,419	$345,773,217	$103.41	4.85	$18,930,210,486		4.85% tax rate effective January 1, 2022.
2023	$869,902,502	$297,245,050	$87.30	4.65	$17,936,134,069		4.65% tax rate effective January 1, 2023.

1 Real numbers are based on using the CPI and population of the previous year. The CPI base period for real numbers: 1982 to 1984 = 100

2 The portion of Mineral Production Withholding Tax included in Corporate Income Tax Collections.


Corporate Franchise and Income Tax: Collections
Tax Collections
Real Tax Collections
Collections (Million Dollars)
1000
900
800
700
600
500
400
300
200
100
0
1932
1935
1938
1941
1944
1947
1950
1953
1956
1959
1962
1965
1968
1971
1974
1977
1980
1983
1986
1989
1992
1995
1998
2001
2004
2007
2010
2013
2016
2019
2022
Fiscal Year

LEGISLATIVE HISTORY OF THE CORPORATE FRANCHISE AND INCOME TAX:-

1931

SB 114 Corporation Franchise Tax (*Passed March 12, 1931; approved March 20, 1931; in effect May 12, 1931*) This act imposed a tax on national banks and imposed a franchise tax upon State banks and all other corporations, joint stock companies, joint stock associations, business trusts or other associations wherein interest or ownership is evidenced by certificates or other written instruments according to or measured by their net income and providing for a minimum franchise tax based up on the fair value of their tangible property located within Utah.

1935

SB 1 Franchise and Privilege Tax (*Effective May 14, 1935*) This act increased the rate of taxation for the privilege of doing business as a corporation within the State of Utah, and increased the rate of taxation to 3% upon national banks and national banking associations, to repeal the property tax offset provision (of 33-1/3%) of the Corporation Franchise Tax Act.

1937

(Effective January 1, 1938) An amendment deleted a provision relating to tax-free interest upon obligations of the state, the United States, and those issued under act of Congress. The amendment was applicable to taxable years beginning January 1, 1937. This revision made these obligations taxable.

1947

SB 156 Franchise and Privilege Taxes *(Passed March 13, 1947; retrospective operation to January 1, 1947)* This bill provided that all revenues from the state income tax and corporation franchise tax be allocated to the Uniform School Fund in support of the public school system.

1955

HB 26 Franchise Tax—Banks and Corporations *(Effective May 10, 1955; applies to tax years after December 31, 1954)* This bill increased the corporate franchise tax on banks and corporations from 3 percent to 4 percent of its net income for the preceding taxable year; designated the procedure to be followed in computing and allocating the tax and providing a method of payment by the taxpayer; changed the basis of computing tax on returns for short period when accounting period is changed from fiscal year to calendar year to 4 percent; changed the time within which taxes must be assessed after filing of returns and the time for allowing credits and refunds to three years; and changed the percent of net income used in computing amount of taxes paid to Tax Commission to 4 percent, less all credits provided for by law.

1957

SB 263 Franchise and Privilege Tax Corporation *(Effective May 14, 1957)* This provides for further defining of the term "doing business" to include other activities, providing for the allocation of certain income either to Utah or outside Utah; and further providing that, for the purpose of re-computing the franchise tax because of adjustment on tax returns filed with the federal government, the statute of limitations shall be extended beyond three years.

- *Amends Sections 59-13-1, 59-13-20, and 59-13-40, Utah Code Annotated 1953*

1959

HB 57 Corporation Income Tax *(Effective May 12, 1959)* This bill imposed a 4 percent tax on the net income of banks and corporations not subject to the corporation franchise tax or otherwise exempt therefrom.

- *Enacted new sections to Title 59, Chapter 13, Utah Code Annotated 1953*

1966

HB 68 Corporation Franchise Tax (*Effective January 1, 1966*) This bill provided for an increase in the corporate franchise tax on certain banks and corporations from 4 percent to 6 percent.

Franchise Tax: Corporations having income allocable to Utah, or exercising corporate franchise in the state. Tax is prepaid for privilege of doing business in Utah. Provides special provisions for agricultural cooperatives and national banks.

Income Tax: Corporations deriving income from sources in Utah, which is not subject to the corporation franchise tax. The tax applies to the net income from services or sales to Utah customers in interstate or intrastate commerce. Section 59-13-1 through 59-13-72, U.C.A., 1953.

1967

SB 2 Deductions from Gross Income (*Effective January 1, 1967*) An amendment allowed deductions from gross income of contributions or gifts for the use of governments and special associations operated for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to animals under special conditions.

- *Amends 59-13-7, Utah Code Annotated 1953*

SB 6 Revenue Received by State Tax Commission (*Effective July 1, 1967*) This act related to corporate franchise and income taxes. It provided for the requirements for subdivided accounting and distribution of corporate tax revenue, for payment of refunds directly from current collections, and for dedicating property-based corporation tax receipts to the Uniform School Fund.

- *Amends 59-13-59, 59-13-72, Utah Code Annotated 1953*

SB 7 Uniform Allocation of Business Income (*Effective January 1, 1967*) This act established uniform allocation of business income, taxable within and without the state for corporation franchise tax and corporation income tax purposes, by enacting provisions of

the Uniform Division of Income for Tax Purposes Act and deleting provisions in the corporate franchise tax law which conflict therewith.

- *Amends 59-13-20, 59-13-68, Utah Code Annotated 1953*

1969

SB 22 Corporate Franchise Tax (*Passed February 21, 1969; Effective January 1, 1969*) This bill deleted the alternate tax based upon the percentage of the value of property; changed the minimum annual tax from $10 to $25; abolished the requirement that franchise tax returns be notarized; substituted a fixed fee for the double tax penalty upon reinstatement; and provided for a limited exchange of information with the Internal Revenue Service and with other states.

SB 155 Multistate Tax Compact *(Passed March 7, 1969; Effective when entered into law by any 7 states)* This act made an appropriation therefore of $5,000 from the Uniform School Fund and provided for the implementation of the Compact.

1973

SB 115 Multistate Tax Compact Amendments (*Effective January 1, 1973*) This act related to the Multistate Tax Compact; established uniformity with member states; provided authority to furnish information; changed assignment of sales for the purpose of allocating income; and changed the compact to permit inter-audits.

SB 125 Corporate Franchise Tax (*Effective for all taxable years beginning on or after January 1, 1973*) This act eliminated the quarterly installment method of payment; allowed net loss carryovers and carrybacks to be deducted from gross income; allowed exempted IRS entitled subchapter "S" corporations; made the tax applicable to national banks; and changed assignment of sales for purposes of allocation of income to be uniform with other states.

1974

SB 40 Corporate Tax Loss Amendments (*Effective April 4, 1974*) This act related to franchise tax payable by corporations. This bill allowed certain relief in usage of net losses for purposes of this tax by corporations whose fiscal years ended during 1973.

1977

HB 35 Off-Highway Motor Fuel Refund Procedure *(Effective July 1, 1977)* The legislation changed gas-tax refunds to be claimed on income or corporate franchise returns. This bill provided that the non-highway agricultural motor fuel refund be claimed as a refundable credit on income tax returns.

- *Amends 41-11-6*

SB 59 Corporate Franchise Tax Modifications (*Effective May 10, 1977; retrospective operation to January 1, 1977*) This bill changed the definition of affiliated group for purposes of consolidated returns; required payment of a portion of estimated tax upon filing of requests for extensions; instituted graduated late filing penalties; effectuated certain changes concerning deficiencies, credits, and refunds due to loss carrybacks; and assigned sales to point of origin in certain circumstances.

- *Amends 59-13-23, 59-13-27, 59-13-66, 59-13-69, 59-13-25, 59-13-40, 59-13-43, 59-13-93 Utah Code Annotated 1953*

SB 61 Multistate Tax Compact Amendments (*Effective May 10, 1977; retrospective operation to January 1, 1977*) This bill related to the multistate tax compact; provided for establishment of uniformity with member states; provided apportionment of all multistate corporate income earned everywhere; and changed assignment of sales for the purpose of apportionment of income. This bill changed the tax rate on banks and corporations from 6 to 4 percent of net income (on or after January 1, 1977) derived from sources in this state but also deleted federal, state, or foreign tax deductions when computing net income.

SB 81 Corporate Franchise Tax Reform *(Passed March 7, 1977; effective May 10, 1977; retrospective operation to January 1, 1977*) This bill deleted a deduction from net income for taxes measured by net income imposed by the Internal Revenue Code, or any other state of the United States, or by any foreign country; and reduced corporate franchise tax rate from 6 to 4 percent of net income derived from sources within Utah on or after January 1, 1977.

1979

SB 30 Corporate Tax Return Extensions (*Effective May 8, 1979*) The legislation permitted a 90-day extension time for filing corporation tax returns upon receipt of a copy of an "Automatic Extension of Time" form filed with the IRS. It required remittance of 80 percent of the estimated tax due or an amount equal to the prior year's tax.

SB 266 Non-Profit Corporations Act Amendments (*Effective May 8, 1979*) The legislation changed inter alia what instruments foreign corporations must file to obtain certificates of authority in this state to remain qualified for exemption. It provided certain changes regarding delinquency, suspension, dissolution, and reinstatement of non-profit corporations.

1980

SB 10 Gasohol Facility Depletion Allowance (*Effective April 3, 1980*) The legislation designed to encourage production of alcohol fuels in Utah. This bill allowed a company to reduce its net income by one-third when calculating franchise tax liability.

SB 38 Energy System Tax Credit (*Effective April 3, 1980*) This bill provided for a tax credit against income or franchise taxes of costs of installing certain energy systems; provided for reimbursement for the amount of these credit to the Uniform School Fund; specified

which systems may result in such credits and the limits for these credits; and provided for taxable years in which credits may be taken, for a carryover of unused credit amounts, and for rights and procedures regarding these credits.

SB 63 Gross Receipts Tax (*Effective April 3, 1980; retrospective operation to January 1, 1980*) This bill established rates of taxation and their respective procedures. It provided for the imposition of the gross receipts tax upon certain corporations on a graduated basis as follows:

Graduated Gross Receipts Tax

Gross Receipts Range	*Tax Rate*
$0 – $10,000,000	0.00%
$10,000,001 – $1,000,000,000	2.00%
$1,000,000,001 – $5,000,000,000	4.00%
$5,000,000,001 – $∞	6.00%

1981

SB 211 Energy Saving System Tax Credit Amendments (*Effective May 12, 1981*) This bill provided that tax credits may be claimed for systems or parts of systems installed after the original system. It provided for refunds to individual taxpayers.

1982

HB 92 Tax on Mineral Production Withholding (*Effective July 1, 1982*) This act related to income taxes due on mineral production. It required the withholding of a percentage of the amounts paid for mineral production in Utah; provided for the crediting of withheld amounts on income or franchise taxes due the state of Utah; and prescribed procedures and administration regarding taxes withheld.

1983

HB 109 Depreciation Schedule for Franchise Tax—Nolan E. Karras (*Effective January 1, 1984*) The legislation changed corporation franchise tax from 4 percent to 4.65 percent for tax years beginning on or after January 1, 1983, and back to 4 percent for tax years beginning on or after January 1, 1984; raised the minimum franchise tax from $25 to $50; and changed the depreciation and depletion schedules to those used in the federal Internal Revenue Code.

SB 169 Income and Franchise Tax Credit—Paul Rogers, Karl N. Snow (*Effective May 10, 1983*) This bill provided for an income and franchise tax credit for cash contributions to nonprofit rehabilitation sheltered workshop facilities for the handicapped.

SB 173 Gross Receipts Tax Amendment—Sen. C. Peterson (*Effective May 10, 1983*) This bill provided for a reduction in the gross receipts tax. If gross receipts were:

Graduated Gross Receipts Tax

Gross Receipts Range	*Tax Rate*
$0 – $9,999,999	0.00%
$10,000,000 – $500,000,000	0.50%
$500,000,001 – $1,000,000,000	0.75%
$1,000,000,001 – $∞	1.00%

See also 1980SB0063 for previous rates

1984

HB 82 Equipment Donation to Public Schools—Kevin C. Cromar (*Effective March 29, 1984; retrospective operation to January 1, 1984*) This bill provided a corporate franchise tax credit of up to 25 percent of the fair market value of high-technology equipment contributed by taxpayers to public and higher education.

HB 180 Corporate Franchise Tax Increase—Glen E. Brown, Lyle W. Hillyard (*Effective January 1, 1985*) The legislation changed corporation franchise and income tax from 4.65 percent to 5 percent for tax years beginning on or after January 1, 1984, and minimum franchise and income tax amount from $50 to $100. A provision made for the inclusion of Utah municipal bond interest income and interest income from securities of the U.S. Government and its agencies in Utah taxable income. The inclusion of the interest income is offset by a direct credit against the tax due. The credit is one-half the tax rate multiplied against the amount of the Utah bond interest income plus the U.S. interest income up to the amount of the Utah bond interest income, and this provision is effective for all years against which the statute of limitations had not run as of April 10, 1983. Other provisions included a tax credit of up to 25 percent of fair market value of high-technology equipment contributed to public and higher education, not to exceed the basis of the property contributed (retrospective operation to January 1, 1984), and exempting nonprofit homeowners associations from state corporate franchise tax under specific conditions.

SB 75 Corporate Franchise Tax Amendments (*Effective February 17, 1984*) This bill provided for a credit against tax on the net interest income of state and national banks and corporations from state and federal securities. It exempted certain evidences of indebtedness from taxation under the individual income tax laws but not under the corporate franchise tax laws.

1985

HB 202 Homeowner Association Corporate Tax—Ray S. Schmutz (*Effective January 1, 1986*) The legislation exempted certain nonprofit homeowner associations from the state corporate franchise tax.

SB 206 Business and Energy Credit Amendments—Glade M. Sowards (*Effective January 1, 1986*) The legislation provided for an extension and increase of the credit for installing a variety of renewable energy systems, including greater scope for business use of the credits.

HCR 25 Unitary Tax Resolution (*Effective January 1, 1986*) The legislation advocated the Tax Commission adopt regulations to implement a "water's edge" unitary method of computing corporation franchise taxes. Such regulations should become operative when Congress passes necessary legislation for full disclosure by multinational corporations.

1986

HB 136 Corporate Franchise Tax Phase I Recodification (*Effective January 1, 1987*) The legislation made technical changes in the corporate franchise tax statutes according to "Phase I" guidelines of the Utah Tax Recodification Commission.

HB 141 Corporate Tax—Small Business Corporation Nonresident Tax Payments—Nolan E. Karras (*Effective January 1, 1987*) The legislation provided optional methods for payment of tax on nonresidents' shares of Utah income from small business corporations.

HB 178 Corporate Franchise Tax Water's Edge Combination (*Effective January 1, 1987*) The legislation provided a "water's edge" approach to the computation of corporate franchise tax when a combined report is required.

1987

HB 309 Enhanced State Revenues—Franklin W. Knowlton (*Effective April 27, 1987*) This bill provided for estimated payments of corporate income tax.

HB 325 Corporate Franchise Tax Amendments (*Effective January 1, 1988*) The legislation required prepayments of corporate franchise taxes and provided for retrospective operation.

SB 69 Corporate Franchise Tax Phase II Recodification (*Effective January 1, 1988*) The legislation made technical changes in the corporate franchise tax statutes according to "Phase II" guidelines of the Utah Tax Recodification Commission, renumbers corporation tax sections. In addition, the legislation adopted Federal Transition Rules of Tax Reform Act of 1986 for bad debts, accounting periods, and accounting method changes, making bad debts and accounting periods conform with federal law. It also removed the 90-day extension option, and removed filing requirement if no business is conducted under conditions prescribed.

SB 70 Uniform Penalties (*Effective January 1, 1988*) The legislation changed penalty, interest, and confidentiality sections, making them uniform with other Utah taxes.

HB 309 Enhanced State Revenues (*Effective April 27, 1987*) The legislation required quarterly payment of estimated taxes for all corporations expecting to have a tax liability of $3,000 or more. Also, it increased the prepayment requirement that accompanies an extension request, from 80 percent to 90 percent of the tax due on the return filed.

1988

HB 51 Establishment of Enterprise Zones—Ray Nielsen (*Effective April 25, 1988; Retrospective Operation to January 1, 1988*) The legislation designated economically depressed counties as enterprise zones. Tax incentives are offered to businesses locating or expanding in designated zones. The Division of Community and Economic Development administers this act.

- *Enacts 59-19-101 through 59-19-114*

SB 11 Corporate Dividend Amendments—Kay S. Cornaby (*Effective April 25, 1988*) The legislation clarified the definitions of "earned surplus" and "net income" so that they may be computed on a consolidated basis in accordance with generally accepted accounting principles.

1990

HB 27 Utah Coal Tax Credit—Mike Dmitrich (*Effective April 23, 1990*) The legislation provided a credit against corporate franchise or gross receipts tax for purchases of Utah steam coal by foreign interests.

- *Amends 59-7-110.5*

HB 259 Tax Technical Amendments—John L. Valentine (*Effective April 23, 1990*) This bill makes definitional and technical corrections to the tax code regarding metalliferous minerals, corporate tax collection, and local option sales tax and income tax extension prepayments.

- *Amends 59-5-201, 59-10-406, 59-10-516, 59-12-205*

SB 145 Gross Receipts Tax Amendments—Lyle W. Hillyard *(Effective July 1, 1990)* This bill provides for quarterly filing and payment of the gross receipts tax.

- *Amends 59-8-105*

1991

HB 295 Utah Enterprise Zone Act (*Effective July 1, 1991*) The legislation provided additional types of business and manufacturing activities that may qualify for enterprise zone incentives.

SB 106 Gross Receipts Tax—Fred W. Finlinson (*Effective April 29, 1991*) This act clarified the rates of taxation for purposes of the Gross Receipts Tax.

- *Amends 59-8-104*

Graduated Gross Receipts Tax

Gross Receipts Range	*Tax Rate*
$0-$10,000,000	0.00%
$10,000,001 – $500,000,000	0.625%
$500,000,001 – $1,000,000,000	0.9375%
$1,000,000,001 – $∞	1.25%

See also 1983SB0173 for prior rate.

1992

HB 45 Incentives for Clean Fuel Alternatives—R. Lee Ellertson (*Effective April 27, 1992*) The legislation provided a corporate and personal tax credit of 10 percent, up to a maximum of $50, for purchase and installation costs of specified stoves and fireplaces emitting less air pollution. The credit was effective for tax years 1992 through 1997.

- *Amends 59-7-110.8, 59-10-128*

HB 96 Coal Tax Credit—Mike Dmitrich (*Effective April. 27, 1992*) The legislation extends the steam coal tax credit for sales to 1997 outside the United States.

- *Amends 59-7-110.5*

HB 195 Corporate Tax—Division for Tax Purposes—John L. Valentine (*Effective April 27, 1992*) The legislation changes the method of apportionment for regulated investment companies.

- *Amends 59-7-319*

1992 Third Special Session

HB 1 Clean Fuel Tax Incentives—Norm Nielsen (*Effective June 1, 1992*) This bill provided a tax credit from the individual and corporate income tax for sales of vehicles that use cleaner burning fuels or conversion of vehicle to use cleaner burning fuels.

1993

HB 4 Franchise Tax Amendment—John L. Valentine (*Effective May 3, 1993*) The legislation removed the corporate franchise tax from provisions providing for the attachment of liens and penalties for nonpayment of taxes and made other technical corrections.

HB 120 Enterprise Zone Act—Beverly Ann Evans (*Effective July 1, 1993*) The legislation changes enterprise zone restrictions to allow additional industries to qualify and modifies tax benefits.

SB 42 Economic Incentive for Historic Preservation—R. Ockey (*Effective January 1, 1993*) The legislation allows corporate franchise and individual income tax credits as an

incentive to rehabilitate historic residential buildings and provides for retrospective operation.

SB 105 Tax-Exempt State and Federal Bonds (*Effective January 1, 1994*) The legislation fixed the credit against corporate income tax for interest income from state and federal securities at 1 percent of that income. (General Session, 1991)

SB 159 Taxation of Regulated Investment Companies—Lyle W. Hillyard (*Effective January 1, 1994*) The legislation provided a method for taxing regulated investment companies organized under the laws of Utah.

SB 179 Corporate Tax Revisions—Lyle W. Hillyard (*Effective January 1, 1994*) This bill re-codified the corporate franchise and income tax code in accordance with the recommendations of the Tax Review Commission. It adopted federal taxable income before net operating loss and special deductions as the starting point for corporate franchise and income taxes; adopted additions and subtractions sections; deleted the exemption for holding companies; modified the treatment of net losses; clarified the treatment of foreign operating companies and foreign sales corporations; modified the deduction for meals and entertainment expenses; eliminated the optional tax; allowed corporations previously filing a consolidated report to file a combined report; and made technical corrections.

SB 180 Tax Amendments—Lyle W. Hillyard (*Effective May 3, 1993*) Increases the withholding for the mineral production tax; conforms the treatment of certain taxable interest income to the treatment of federal interest income for purposes of determining retirement income, clarifies the individual and corporate income tax credits for clean burning fuels, conforms the amount subtracted from the income of a trust for federal taxes paid to the amount subtracted for individuals, and makes technical amendments.

- *Amends 59-6-102, 59-7-110.7, 59-7-110.8, 59-10-114, 59-10-127, 59-10-128, 59-10-202*

1994

HB 170 Tax Penalties—Grant D. Protzman (*Effective July 1, 1994*) This bill decreased the $50 minimum tax penalty to $20. It modified estimated tax payment provisions for corporate tax and clarified other tax penalty provisions.

HB 112 Corporate Tax—Technical Amendments—John L. Valentine (*Effective January 1, 1995*) The legislation provided that, for the purpose of corporate income tax, limited liability companies must be classified as partnerships or corporations in the same manner as for federal tax purposes. It also clarified the calculation of income for combined reporting.

HB 205 Tax Credit for Low-Income Housing (*Effective July 1, 1994*) The legislation created a low-income housing tax credit against the individual and corporate income taxes to assist in the creation of additional housing for low- and moderate- income persons. The bill also

established a ceiling amount of the credit and required the Utah Housing Finance Agency to allocate the credit.

SB 93 Corporate Tax Revisions (*Effective January 1, 1995*) The legislation replaced the rebuttable presumption that a foreign sales corporation (FSC) is a tax haven corporation with a provision that FSCs be taxed in the same manner as any other corporation incorporated outside of the United States; the corporate income tax is extended to the unrelated business income of exempt organizations.

SB 260 Taxation—Customers of In-State Printer Facilities (*Effective July 1, 1994*) The legislation exempted, in certain situations, out-of-state customers of in-state printer facilities from the corporate and individual income tax and the sales and use tax.

1995

HB 20 Tax Incentives to Employ Persons with Disabilities—J. Brent Haymond *(Effective May 1, 1995)* The legislation provides an income and corporate tax credit to employers who hire certain individuals with disabilities. The credit is based on the amount of wages earned by the disabled employee and is limited to $3,000 per individual with a disability. Employers may take the credit for the first two years the disabled individual is employed by the employer. The credit is nonrefundable but may be carried forward two years. A form, prescribed by the Tax Commission, must accompany each return in which the credit is taken. The credit is in effect for tax years beginning on or after January 1, 1995.

- *Enacts 59-7-608, 63-38-2*

HB 139 Corporate Tax—Technical Amendments—John L. Valentine (*Effective May 1, 1995*) The legislation deleted outdated language from the coal tax credit and moved the historic preservation credit within the code.

- *Amends 59-7-604;*
- *Enacts 59-7-608;*
- *Repeals 59-7-109.5;*
- *Repeals 59-7-109.5; 59-7-609;*
- *Repeals 59-7-109.5; 59-7-609; 59-7-608*

HB 210 Tax Payments—Ron Bigelow *(Effective July 1, 1995)* The legislation made technical corrections to conform insurance premium tax prepayment penalty sections to Section 59-1-401, which governs all tax penalties. Accordingly, insurance premium tax prepayment penalties shall be administered identical to corporate tax prepayment penalties. The bill also moved back the due date for the self-insurers annual return from March 1 to March 31 and changed the insurance premium prepayment due dates from May 1, August 1, and November 1 to April 30, July 31, and October 31.

- *Amends 35-1-53, 59-1-401, 59-9-104*

SB 24 Income Tax—Historic Preservation Credit—David L. Buhler (*Effective May 1, 1995*) The legislation modified the income tax historic preservation credit to require approval of

qualifying rehabilitation work prior to completion of the project rather than in advance of the work.

- *Amends 59-7-109.5, 59-10-108.5*

SB 159 Corporate Tax Amendments—Lyle W. Hillyard (*Effective May 1, 1995*) The legislation imposed the state corporate income tax on homeowners associations to the extent they are taxed for federal purposes, and provided for various subtractions from unadjusted income and a carryover for unused charitable contributions. The legislation also clarified the taxation of real estate investment trusts, exemption from penalty for estimated tax payments, and the timing of payments for unrelated business income. Retrospective operation to two different tax years was provided.

- *Amends 59-7-101, 59-7-102, 59-7-106, 59-7-109, 59-7-402, 59-7-504, 59-7-507, 59-7-701, 59-7-802, 59-7-803, 59-8-102, 59-10-117, 59-10-118, 59-10-126;*
- *Enacts 59-7-116.5*

SB 254 Property Tax Rates and Minimum School Levy *(Effective May 1, 1995)* The legislation decreases the minimum basic tax rate for the basic state supported school program and authorizes the Tax Commission to increase or decrease the minimum basic tax rate under certain circumstances. It authorizes taxing entities to exceed the maximum property tax levy under certain circumstances and prohibits taxing entities from imposing rates in excess of the certified tax rate without voter approval. It requires 1995 property tax reductions to be stated on tax notices. The legislation imposes a gross receipts tax on electrical corporations and requires gross receipts taxpayers to file amended returns with the commission. It requires certain public utilities to decrease their rates and requires certain taxing entities to decrease their certified tax rates to offset increased revenues from uniform fees on tangible personal property. It provides for retrospective operation to January 1, 1995.

1996

HB 249 Recycling Market Development Zones (*Effective April 29, 1996*) The legislation created recycling market development zones and provided the following tax credits, retrospective to January 1, 1996, for businesses operating in recycling market development zones: a nonrefundable individual and corporate income tax credit of 5 percent of the price paid for certain machinery and equipment, and a nonrefundable individual and corporate income tax credit of 20 percent, up to $2000, of certain annual expenditures. The credit for purchases of equipment may be carried forward for three years.

HB 349 Gross Receipts Taxes—Modifications *(Effective July 1, 1996)* The legislation decreased the gross receipts tax rates for corporations not required to pay corporate franchise taxes and for electrical corporations.

SB 218 Reauthorization and Enhancement of Clean Fuel Incentives (*Effective July 1, 1996*) The legislation extended income tax incentives to December 31, 2001, for the purchase of

or conversion to clean fuel vehicles. The legislation also expanded the tax incentives to construction and maintenance equipment and established standards to ensure that the existing and new tax incentives are effective in reducing air pollution.

SB 236 Protesting Corporate Income Tax (*Effective March 12, 1996*) The legislation authorized a taxpayer seeking judicial review of a State Tax Commission decision to post a bond for the amount of taxes, penalty, and interest, and provided that the interest continues to accrue at a specified rate if the taxpayer posts a bond.

SB 239 Tax Credit for Rural Economic Resettlement Zones *(Effective January 1, 1997)* The legislation expands enterprise zones to include qualifying municipalities in addition to qualifying counties; increases the investment tax credit to 10 percent of the first $250,000 in investment and 5 percent of the next $1,000,000 in qualifying investment; and provides additional state tax credits for businesses within the enterprise zone that: (1) add value to agricultural commodities; (2) insure employees under certain employer-sponsored health insurance programs; (3) make certain cash contributions to a private nonprofit corporation; or (4) rehabilitate vacant buildings.

1997

HB 180 Sunset Reauthorizations *(Effective July 1, 1997)* The legislation extends the corporate and individual income low-income housing tax credit through the year 2000.

HB 213 Reauthorize Enterprise Zone Act—Beverly Ann Evans *(Effective May 5, 1997)* The legislation reauthorizes the enterprise zone corporate and individual income tax credit through July 1, 2008.

- *Amends 63-55-209*

HB 295 Limited Liability Company Act Amendments—John L. Valentine *(Effective May 5, 1997)* The legislation permitted one member limited liability companies. It also addressed transfer of interest and taxation of limited liability companies, amended provisions on articles of organization and operating agreements, and permitted charging orders under certain circumstances.

- *Amends 48-2b-103, 48-2b-116, 48-2b-122, 48-2b-126, 48-2b-131, 48-2b-137, 59-10-801*

HB 317 Corporate Income Tax Amendments—Wayne A. Harper *(Effective May 5, 1997, then retrospective to January 1, 1997)* The legislation modified the definition of corporation for corporate tax purposes to include all organizations taxed as corporations for federal tax purposes. It also exempted the rental income of building authorities from taxation, and provided for retrospective operation.

- *Amends 59-7-101, 59-7-102*

HB 319 Income Tax—Filing Extensions—Jeff Alexander (*Effective May 5, 1997, then retrospective to January 1, 1997*) The legislation clarified that all taxpayers receive a six-

month filing extension for individual income tax purposes and also provided that all corporate taxpayers shall receive a six-month extension for filing corporate returns.

- *Amends 59-7-505, 59-10-516*

SB 36 Income Tax—Energy Savings Tax Credit Extension—R. Mont Evans (*Effective May 5, 1997, then retrospective to January 1, 1997*) The legislation reauthorized the individual income tax credit and corporate tax credits for energy saving systems costs; increased the maximum amount allowable as a credit for residential energy systems from $1,500 to $2,000; increased the maximum amount allowable as a credit for commercial energy systems from $25,000 to $50,000; moved the credit authorized under the corporate franchise and income tax provisions into Title 59, Chapter 7, Corporate Franchise And Income Taxes; moved certification duties from the Office of Energy Services, Department of Community and Economic Development, to the Office of Energy and Resource Planning, Department of Natural Resources; modified certain definitions; provided a repeal date; and provided for retrospective operation.

- *Amends 59-10-601, 59-10-602, 59-10-603, 59-10-604;*
- *Enacts 59-7-611, 63-55b-5901*

SB 41 Coal Tax Credit—Mike Dmitrich *(Effective May 5, 1997, then retrospective to January 1, 1997)* The legislation reauthorized the Utah steam coal corporate tax credit through December 31, 2001. In addition, the bill provided that the credit may be carried forward for 15 years.

- *Amends 59-7-604, 63-55b-5901*

SB 139 Clean Burning Stove Tax Credit Amendments—LeRay McAllister (*Effective May 5, 1997*) The legislation extended the individual income and corporate tax credits for purchases of clean burning stoves through December 31, 2002.

- *Amends 59-7-606, 59-10-128*

1998

HB 256 Rural Enterprise Zones—Beverly Ann Evans (*Retrospective to January 1, 1998*) The legislation changed the county population requirement from 30,000 to 50,000 in order for a county to qualify for designation as an enterprise zone. The legislation removed the requirement that a business firm must operate within certain SIC Codes to qualify for enterprise zone state tax incentives. It also provided that if a business entity is located in a county that failed to qualify as an enterprise zone prior to January 1, 1998, because the county was located in a metropolitan statistical area in more than one state, the business entity shall qualify for enterprise zone credits for the 1997 taxable year. The legislation also allowed Indian tribes to apply for designation as an enterprise zone.

- *Amends 9-2-404, 9-2-412, 9-2-413;*
- *Enacts 9-2-415*

SB 47 Research Tax Credit—Howard C. Nielson (*Effective May 4, 1998*) The legislation provided individual income tax and corporate franchise tax credits for research activities conducted in the state for tax years beginning on or after January 1, 1999. The legislation

provided definitions and the manner of calculating the amount of the credit (the credit is equal to 6 percent of the taxpayer's qualified research expenses that exceed a base amount). The credit must be claimed in the taxable year immediately following the taxable year for which the taxpayer qualifies for the credit and may be carried forward 14 years.

- *Enacts 59-7-612, 59-10-131*

SB 111 Enterprise Zone Amendments—Mike Dmitrich (*Retrospective to January 1, 1998*) The legislation provided that if a business entity is located in a county that failed to qualify as an enterprise zone prior to January 1, 1998, because the county was located in a metropolitan statistical area in more than one state, the business entity shall qualify for enterprise zone credits for the 1997 taxable year.

- *Amends 9-2-404, 9-2-413*

SB 220 Research Tax Credit for Machinery and Equipment—Craig A. Peterson (*Effective May 4, 1998*) The legislation provided individual income tax and corporate franchise tax credits for machinery, equipment, or both, that are used primarily for conducting qualified research or basic research in the state for tax years beginning on or after January 1, 1999. The legislation provided definitions and the manner of calculating the amount of the credit (the credit is equal to 6 percent of the purchase price of either machinery, equipment, or both that is primarily used to conduct qualified research in this state). The credit must be claimed in the taxable year immediately following the taxable year for which the taxpayer qualifies for the credit and may be carried forward 14 years.

- *Enacts 59-7-612, 59-10-131*

1999

HB 309 Individual and Corporate Income Tax Credits for Low-income Housing—David M. Jones (*Effective January 1, 2000*) The legislation modifies the individual and corporate income tax credits for qualified low-income housing.

- *Amends 59-7-607, 59-10-129*

SB 8 Research Tax Credits Modifications—Howard C. Nielson (*Effective May 3, 1999*) The legislation modifies the individual income tax and corporate franchise and income tax credits for research activities and research equipment and allows certain taxpayers to make an irrevocable election to be treated as a start-up company for purposes of calculating the base amount. A taxpayer may not claim the credit if the machinery or equipment for which the credit is claimed is to be used for fewer than 12 months. The bill provides for retrospective operation for taxable years beginning on or after January 1, 1999 (Revenue and Taxation Interim Committee).

- *Amends 59-7-612, 59-7-613, 59-10-131, 59-10-132*

SB 111 Enterprise Zone Amendments—Beverly Ann Evans *(Effective May 3, 1999)* The legislation amends criteria for enterprise zones and tax credits. The bill clarifies that tax incentives are available only to a business firm if at least 51 percent of the employees employed at its facilities in the enterprise zone reside in the county in which the

enterprise zone is located. The bill restricts a business engaged in retail trade or a public utilities business from claiming enterprise zone tax credits.

- *Amends 9-2-412, 9-2-413*

2000

HB 87 Corporate Franchise and Income Tax and Individual Income Tax Credits for Low-Income Housing—Afton B. Bradshaw (*Effective May 1, 2000*) The legislation extends through 2005 the Utah Housing Finance Agency's authority to allocate an aggregate annual tax credit for low-income housing under the individual income tax and corporate franchise and income tax.

- *Amends 59-7-607 and 59-10-129*

HB 171 Recycling Market Development Zone Act and Related Tax Credits—Ben C. Ferry (*Effective May 1, 2000*) The legislation extends the sunset date for the recycling market development zone corporate and individual income tax credits through June 30, 2010. The legislation clarifies that credits earned prior to June 30, 2010, may be claimed on the 2010 return even if the credit is repealed on June 30, 2010. Effective January 1, 2001, the legislation prohibits a taxpayer from claiming or carrying forward the recycling market development zone credit in a year in which the taxpayer claims or carries forward an enterprise zone tax credit.

- *Amends 59-7-610, 59-10-108.7, 63-55-209*

HB 323 Incentives to Purchase Clean Fuel Vehicles—Wayne A. Harper *(Effective January 1, 2001*) The legislation extends and modifies the corporate franchise and income tax credit and the individual income tax credit for purchases of clean fuel vehicles or expenses of converting a vehicle to use clean fuels as follows: (1) 50 percent up to $3,000 for new vehicles; (2) 50 percent up to $2,500 for the conversion of vehicles; and (3) 50 percent up to $1,000 for the conversion of special mobile equipment. The legislation provides that the amount of the tax credit shall be reduced by any clean fuel grant the taxpayer receives from the Dept. of Community and Economic Development. The legislation imposes a $35 surcharge on each clean fuel certificate, which shall be deposited into the Centennial Highway Fund.

- *Amends 9-1-702, 9-1-703, 9-1-706, 59-7-605, 59-10-127, 59-13-304*

2001

HB 98 Enterprise Zone Amendments—Bradley T. Johnson (*Effective April 30, 2001)* This act provides a refundable income and corporate tax credit to targeted businesses located in certain enterprise zone areas. It requires the Department of Community and Economic Development (DCED) to certify that the business qualifies for the credit and to determine the amount of the tax credit the business qualifies for. The total amount of the credit DCED may award to all businesses in one year is capped at $300,000. The act prohibits a targeted business claiming the refundable tax credit from claiming an enterprise zone or recycling market development zone tax credit in the same year.

- *Amends 9-2-413, 59-7-610, 59-10-108.7;*

- *Enacts 9-2-1801, 9-2-1802, 9-2-1803*
- *2001 Utah Laws 155*

HB 370 Hazardous Waste Amendment—Rep. J. Alexander (*Effective April 30, 2001)* This bill imposes a radioactive waste tax as follows: 12 percent of the gross receipts from disposal of containerized class A waste, 10 percent of the gross receipts from the disposal of processed class A waste, 5 percent of the gross receipts from the disposal of uncontainerized, unprocessed class A waste, 10 cents per cubic foot of alternate feed material received at a radioactive waste facility, and 10 cents per cubic foot of byproduct material received at a radioactive waste facility. This bill requires that the tax be paid to the Tax Commission on a quarterly basis.

- *Amends 19-1-108, 19-3-102, 19-3-106, 59-1-403;*
- *Enacts 19-3-106.2, 19-3-106.4, 19-3-201.1, 59-24-101, 59-24-102, 59-24-103, 59-24-104, 59-24-105, 59-24-106, 59-24-107, 59-24-108, 59-24-109*

SB 170 Utah Revised Limited Liability Company Act—John L. Valentine (*Effective July 1, 2001*) This act repeals and replaces the Utah Limited Liability Company Act with the Utah Revised Limited Liability Company Act. The act authorizes the formation of limited liability companies within the state and establishes the structure, characteristics, and powers of limited liability companies. The act establishes the filing requirements with the Division of Corporations and Commercial Code, provides for the service of process on limited liability companies, outlines the process for formation of a limited liability company, provides for operating agreements, and sets the standards for adopting operating agreements. The act grants limited liability to members and managers of limited liability companies and defines the exceptions to limited liability, sets the standards required of members and managers of a limited liability company, and provides for the management of limited liability companies. The act provides standards for the treatment of contributions, capital accounts, and profits and losses, sets standards for distributions, provides for the assignment of interests, sets the standards and procedures for dissolution, sets the standards and procedures for winding up a limited liability company, provides for conversions and mergers, allows for professional services through a limited liability company, provides for the treatment and domestication of foreign limited liability companies, provides for derivative actions, provides for indemnification, and modifies the Utah Revised Uniform Limited Partnership Act to allow for conversions.

- *Amends 48-2a-101, 53B-5-114, 53C-1-201;*
- *Enacts 48-2a-108, 48-2a-109, 48-2a-110, 48-2a-111, 48-2a-112, 48-2a-113, 48-2c-101, 48-2c-102, 48-2c-103, 48-2c-104, 48-2c-105, 48-2c-106, 48-2c-107, 48-2c-108, 48-2c-109, 48-2c-110, 48-2c-111, 48-2c-112, 48-2c-113, 48-2c-114, 48-2c-115, 48-2c-116, 48-2c-117, 48-2c-118, 48-2c-119, 48-2c-120, 48-2c-121, 48-2c-122, 48-2c-201, 48-2c-202, 48-2c-203, 48-2c-204, 48-2c-205, 48-2c-206, 48-2c-207, 48-2c-208, 48-2c-209, 48-2c-210, 48-2c-211, 48-2c-212, 48-2c-213, 48-2c-214, 48-2c-301, 48-2c-302, 48-2c-303, 48-2c-304, 48-2c-305, 48-2c-306, 48-2c-307, 48-2c-308, 48-2c-309, 48-2c-310, 48-2c-311, 48-2c-401, 48-2c-402, 48-2c-403, 48-2c-404, 48-2c-405, 48-2c-406, 48-2c-407, 48-2c-408, 48-2c-409, 48-2c-410, 48-2c-411, 48-2c-501, 48-2c-502, 48-2c-503, 48-2c-504, 48-2c-505,*

48-2c-506, 48-2c-601, 48-2c-602, 48-2c-603, 48-2c-604, 48-2c-605, 48-2c-701, 48-2c-702, 48-2c-703, 48-2c-704, 48-2c-705, 48-2c-706, 48-2c-707, 48-2c-708, 48-2c-709, 48-2c-710, 48-2c-801, 48-2c-802, 48-2c-803, 48-2c-804, 48-2c-805, 48-2c-806, 48-2c-807, 48-2c-808, 48-2c-809, 48-2c-901, 48-2c-902, 48-2c-903, 48-2c-904, 48-2c-905, 48-2c-906, 48-2c-1001, 48-2c-1002, 48-2c-1003, 48-2c-1004, 48-2c-1005, 48-2c-1006, 48-2c-1007, 48-2c-1008, 48-2c-1101, 48-2c-1102, 48-2c-1103, 48-2c-1104, 48-2c-1105, 48-2c-1106, 48-2c-1201, 48-2c-1202, 48-2c-1203, 48-2c-1204, 48-2c-1205, 48-2c-1206, 48-2c-1207, 48-2c-1208, 48-2c-1209, 48-2c-1210, 48-2c-1211, 48-2c-1212, 48-2c-1213, 48-2c-1214, 48-2c-1301, 48-2c-1302, 48-2c-1303, 48-2c-1304, 48-2c-1305, 48-2c-1306, 48-2c-1307, 48-2c-1308, 48-2c-1309, 48-2c-1401, 48-2c-1402, 48-2c-1403, 48-2c-1404, 48-2c-1405, 48-2c-1406, 48-2c-1407, 48-2c-1408, 48-2c-1409, 48-2c-1410, 48-2c-1501, 48-2c-1502, 48-2c-1503, 48-2c-1504, 48-2c-1505, 48-2c-1506, 48-2c-1507, 48-2c-1508, 48-2c-1509, 48-2c-1510, 48-2c-1511, 48-2c-1512, 48-2c-1513, 48-2c-1601, 48-2c-1602, 48-2c-1603, 48-2c-1604, 48-2c-1605, 48-2c-1606, 48-2c-1607, 48-2c-1608, 48-2c-1609, 48-2c-1610, 48-2c-1611, 48-2c-1612, 48-2c-1613, 48-2c-1614, 48-2c-1615, 48-2c-1701, 48-2c-1702, 48-2c-1703, 48-2c-1704, 48-2c-1705, 48-2c-1706, 48-2c-1801, 48-2c-1802, 48-2c-1803, 48-2c-1804, 48-2c-1805, 48-2c-1806, 48-2c-1807, 48-2c-1808, 48-2c-1809, 48-2c-1901, 48-2c-1902;

- *Repeals 48-2b-101, 48-2b-102, 48-2b-103, 48-2b-104, 48-2b-105, 48-2b-106, 48-2b-106, 48-2b-107, 48-2b-108, 48-2b-109, 48-2b-110, 48-2b-111, 48-2b-112, 48-2b-113, 48-2b-114, 48-2b-115, 48-2b-116, 48-2b-117, 48-2b-118, 48-2b-119, 48-2b-120, 48-2b-121, 48-2b-122, 48-2b-123, 48-2b-124, 48-2b-125, 48-2b-126, 48-2b-127, 48-2b-128, 48-2b-129, 48-2b-130, 48-2b-131, 48-2b-132, 48-2b-133, 48-2b-134, 48-2b-135, 48-2b-136, 48-2b-137, 48-2b-138, 48-2b-139, 48-2b-140, 48-2b-141, 48-2b-142, 48-2b-143, 48-2b-144, 48-2b-145, 48-2b-146, 48-2b-147, 48-2b-148, 48-2b-149, 48-2b-150, 48-2b-151, 48-2b-152, 48-2b-153, 48-2b-154, 48-2b-155, 48-2b-156, 48-2b-157, 48-2b-158*
- *2001 Utah Laws 260*

2002

HB 52 Higher Education Savings Incentive Program Amendments—Rep. K. Bryson *(Effective May 6, 2002)* This bill provides that the state deduction for amounts placed into the Higher Education Savings Incentive Program applies only for amounts that were included in federal taxable income.

- *Amends 53B-8a-108, 53B-8a-109, 59-7-105, 59-7-106, 59-10-114*

HB 91 Mineral Production Tax Withholding Amendments—Gordon E. Snow *(Effective July 1, 2002)* This bill provides that 501(c)(3) organizations exempt from state corporate franchise or income taxes are also exempt from mineral production tax withholding.

The obligation to deduct and withhold from payments an amount equal to 5 percent of the amount which would have otherwise been payable to the person entitled to the payment, does not apply to those payments which are payable to:

1. The United States, this state, or any agency or political subdivision of either one; or

2. An organization that is exempt from the taxes imposed by Chapter 7, Corporate Franchise and Income Taxes.
    - *Amends 59-6-102*

SB 28 Tax Credits—Removal of Tax Credit From Tax Form and Prohibition on Claiming or Carrying Forward Tax Credit—Sen. C. Bramble (*Retrospective to January 1, 2002)* This bill requires the Tax Commission to remove income and corporate tax credits from the tax return if the total credit is less than $10,000 per year and fewer than 10 persons claim the credit for 3 consecutive years; provides that persons filing returns cannot claim or carry forward a credit that has been removed; and requires Tax Commission to report to the Revenue and Taxation Interim committee and each state agency that assists in the administration of the tax credit for each credit that satisfies the conditions for removal.
    - *Enacts 59-7-615, 59-10-135*

SB 57 Corporate Franchise and Income Taxes—Treatment of Certain Cooperatives—John L. Valentine *(Retrospective to January 1, 2002)* This act clarifies that a farmer cooperative is exempt from Utah corporate franchise tax and that any other cooperative subject to federal Subchapter T is exempt from Utah corporate franchise tax to the extent it is exempt from federal tax.
    - *Amends 59-7-101, 59-7-102, 59-7-402*

SB 146 Business Entity Amendments—John L. Valentine *(Effective May 6, 2002)* This act modifies the Partnership and Corporations Titles and makes technical changes. It addresses issues related to registered agents and business addresses and provides for conversion of corporations to or from domestic limited liability companies. This act amends provisions of the Utah Revised Limited Liability Company Act.
    - *Utah Code 48-2a-104, 48-2a-202, 48-2c-108, 48-2c-110, 48-2c-401, 48-2c-408, 48-2c-602, 48-2c-707, 48-2c-801, 48-2c-804, 48-2c-1103, 48-2c-1207;*
    - *Enacts 16-6a-1008.7, 16-10a-1008.7, 48-2a-202.5*

2003

HB 73 Withholding Exemption for Certain Nonresident Shareholders—Rep. G. Snow (*Retrospective to January 1, 2003)* This bill modifies provisions relating to corporate franchise and income taxes and individual income taxes to provide that certain S corporations exempt from state corporate franchise or income taxes are exempt from the payment or withholding of tax on behalf of nonresident shareholders. This bill extends the current exemption from filing for nonresident individual shareholders who have no other Utah source income to any nonresident shareholder with no other Utah source income.
    - *Amends 59-7-101, 59-7-702, 59-7-703, 59-10-108.2*

HB 162 Amendments Related to Financial Institutions—Rep. J. Alexander *(Effective May 5, 2003)* This bill provides that a credit union may become subject to corporate franchise tax if the credit union has a field of membership that includes all residents of two or more counties, at least two of those counties are counties of the first class, and the Legislature

repeals the corporate franchise tax exemption in the 2005 General Session. This bill provides for an elective competitive equity assessment calculated in accordance with a formula adopted in the 2005 General Session. It establishes a two-year legislative task force to study issues related to credit unions and other financial institutions. Restrictions in the Utah Credit Union Act, in effect on May 5, 2003, should remain in effect until such time for the Legislature to study whether to impose state corporate franchise and income taxes, a competitive equity assessment, or any similar charge on credit unions the size and activities of which require that measures be taken to ensure competitive equity within Utah's financial market. A nonexempt credit union may be subject to corporate franchise and income taxes beginning on the date specified by the Legislature in the 2005 General Session if the Legislature affirmatively states that a nonexempt credit union is subject to corporate franchise and income taxes.

- *Amends 7-1-708, 7-7-10, 7-9-3, 7-9-5, 7-9-6, 7-9-11, 7-9-12, 7-9-16, 7-9-20, 7-9-26, 7-9-34, 7-9-37, 7-9-39, 7-9-39.5, 7-9-46, 7-9-51, 7-9-52, 7-9-53, 59-1-403, 59-7-101, 59-7-102;*
- *Enacts 7-9-55, 7-9-56, 7-9-57, 7-9-58;*
- *Repeals 7-9-54*

HB 240 Venture Capital Enhancement Act—Rep. P. Wallace (*Effective July 1, 2003*) This bill creates the Utah Capital Investment Board; authorizes the organization of the Utah Capital Investment Corp. and a Utah fund of funds; and provides for the issuance of contingent tax credits to investors in the Utah fund of funds if returns guaranteed on amounts invested in the fund are not met (credit amounts are determined by the board). This bill creates the Utah Capital Investment Board to establish the criteria and procedures for issuance, allocation, and redemption of contingent tax credits to investors by means of certificates issued by the board. The certificates are considered a contract between the board and the investor under which a contingent tax credit is available and issued to the investor. The board and the Tax Commission will make rules governing the form, issuance, and redemption of the certificates. The certificates will be issued in conjunction with an investment in the Utah fund of funds by a designated investor. A contingent tax credit will be certified by the board only if the actual return to the designated investor is less than the return that was targeted at the issuance of the certificate. This bill creates the Utah Capital Investment Corporation to organize the Utah fund of funds and manage seed and venture capital investments. The corporation will solicit investment plan proposals throughout the nation for the raising and investing of capital by the Utah fund of funds.

- *Amends 9-2-1205, 63-55-209, 63E-1-102, 63E-1-302, 63E-1-303;*
- *Enacts 9-2-1901, 9-2-1902, 9-2-1903, 9-2-1904, 9-2-1905, 9-2-1906, 9-2-1907, 9-2-1908, 9-2-1909, 9-2-1910, 9-2-1911, 9-2-1912, 9-2-1913, 9-2-1914, 9-2-1915, 9-2-1916, 9-2-1917, 9-2-1918, 9-2-1919, 9-2-1920, 9-2-1921, 9-2-1922, 9-2-1923, 9-2-1924*

HB 286 Waste Tax and Fee Amendments—Rep. D. Ure *(Effective July 1, 2003)* This bill increases the regulatory fee on radioactive waste received at a radioactive waste facility and increases a regulatory fee on hazardous waste received at a hazardous waste facility for treatment and disposal; eliminates a tax imposed on radioactive waste and imposes a

tax on radioactive waste facilities (including a tax on certain wastes from a governmental entity or an agent of a governmental entity that were previously grandfathered out of the tax); and imposes a tax on hazardous waste facilities and nonhazardous solid waste facilities based on gross receipts derived from the treatment, storage, or disposal of hazardous waste and nonhazardous solid waste.

- *Amends 19-3-106, 19-6-118, 59-24-101, 59-24-102, 59-24-103, 59-24-105;*
- *Enacts 59-24-103.5, 59-25-101, 59-25-102, 59-25-103, 59-25-104, 59-25-105, 59-25-106, 59-25-107, 59-25-108, 59-25-109*

SB 43 Providing Information Relating to Tax Credits and Tax Filing Due Dates—Sen. D. Steele *(Retrospective to January 1, 2003)* This act repeals the requirement that individuals claiming corporate or individual income tax credits for the targeted business, clean fuel vehicle and stove, low-income housing, employer of disabled employee, and recycling market development zone credits enclose an authorization form with the tax return. This act also repeals the requirement that a partnership enclose a copy of its federal partnership return with the state return. This act extends the due date for electronic filing of individual income tax with the Tax Commission to match any extended filing date the IRS allows electronically filed returns.

- *Amends 9-2-1803, 59-7-605, 59-7-606, 59-7-607, 59-7-608, 59-7-610, 59-10-108.7, 59-10-109, 59-10-127, 59-10-128, 59-10-129, 59-10-507, 59-10-514*

SB 147 Streamlined Sales Tax Project Amendments—Sen. L. Hillyard *(Effective July 1, 2004)* For taxable years beginning on or after January 1, 2004, this act provides a refundable income tax credit (instead of a sales tax exemption) for hand tools above $250 used in a farming operation.

- *Enacts 59-7-614.1, 59-10-134.1*

SB 172 Hazardous Waste Regulation and Tax Policy Task Force and Moratorium on Acceptance of Class B and C Radioactive Waste—Sen. C. Bramble *(Effective May 5, 2003)* This bill creates a task force to study radioactive waste, hazardous waste, and commercial solid waste issues in the state, including state policy and an evaluation of fees and taxes imposed on these wastes; the task force will be composed of 15 members of the Legislature and will expire on November 30, 2004.

- *Amends 19-3-104, 19-3-105;*
- *Enacts 19-3-103.7*

2004

HB 27 Tax Commission Report—Federal Tax Law Changes—Rep. Wayne A. Harper *(Effective May 3, 2004)* This bill requires the Utah State Tax Commission to annually report to the Revenue and Taxation Interim Committee on changes to the Internal Revenue Code and the potential impacts of those changes on state revenues.

- *Enacts 59-1-213*

HB 145 Approval Required for Disposal of Radioactive Waste—Rep. Stephen H. Urquhart *(Effective March 23, 2004)* This bill imposes a tax on radioactive waste equal to 10

percent of the gross receipts of a radioactive facility derived from the disposal of mixed waste received from a non-governmental entity and containing a higher radionuclide concentration level than the mixed waste received by any radioactive waste facility in the state prior to April 1, 2004.

- *Amends 19-3-105, 59-24-103.5*

HB 168 Individual Income Tax and Corporate Franchise and Income Tax Task Force—Rep. Wayne A. Harper *(Effective May 3, 2004)* This bill provides for a task force, including one member representing the Tax Commission, to study Utah's individual income and corporate franchise and income tax. The task force is required to make recommendations on: (1) whether the taxes should be replaced with a flat or consumption based tax; (2) whether the individual income tax brackets should be increased for inflation; (3) whether either tax should be decoupled from the federal tax; and (4) whether there be a state earned income tax credit.

HB 191 Corporate Franchise and Income Tax Amendments—Rep. Gordon E. Snow (*Retrospective to January 1, 2004)* This bill amends the definition of "nonresident shareholder" to repeal language providing that any organization exempt under Section 501, Internal Revenue Code, is a nonresident shareholder, and repeals references to foreign sales corporations that have been repealed under federal law.

- *Amends 59-7-101, 59-7-402;*
- *Repeals 59-7-106.5*

SB 144 Corporations Sole Amendments—Lyle W. Hillyard (*Effective May 3, 2004*) A "corporation sole" is a distinct and separate entity from other types of corporations. In the past, Commerce charged a $22 filing fee for a corporation sole to file its articles of incorporation. A corporation sole is not required to file renewals on an annual basis and has no expiration date. Effective May 3, 2004, this bill prohibits the formation of a new corporation sole. This bill also requires a corporation sole that is amending or restating its articles of incorporation, to provide a name, title, and street address of an incorporator as well as maintaining an official representative.

- *Amends 16-7-5, 16-7-8, 16-7-9, 16-7-12, 16-7-14;*
- *Enacts 16-7-15, 16-7-16*

2005

HB 53 Tax Treatment of Personal Property—LaWanna Lou Shurtliff (*Effective January 1, 2006*) This bill amends the Motor Vehicles Act, the Property Tax Act, the Corporate Franchise and Income Taxes chapter, and the Individual Income Tax Act to address the property tax treatment of motor homes. This bill: defines terms; specifies the uniform fees that are received by a city library fund; reduces uniform statewide fees on motor homes required to be registered with the state to a rate of: 1.25 percent of the value of a motor home, beginning January 1, 2006; and 1 percent of the value of a motor home, beginning January 1, 2008; provides for the collection of uniform statewide fees; provides that the uniform statewide fees on motor homes shall be assessed at the same time and in the same manner as ad valorem personal property taxes; addresses the appeals

process for personal property; provides that for purposes of the corporate franchise and income tax credits and individual income tax credits for renewable energy systems, a residential unit does not include motor homes subject to uniform statewide fees; grants rulemaking authority to the State Tax Commission; and makes technical changes.

- *Amends 9−7−401, 41−1a−222, 59−2−405, 59−2−405.1, 59−2−406, 59−2−407, 59−2−924, 59−2−1005, 59−7−614, 59−10−134;*
- *Enacts 59−2−405.2*

HB 78 Corporate Franchise and Income Tax Amendments—Rep. Wayne A. Harper
(*Effective January 1, 2006)* For taxable years beginning on or after January 1, 2006, this bill allows a taxpayer to choose to calculate the apportionment of business income on the basis of a fraction that double weights the sales factor. The fraction is calculated as follows:

1. For a taxpayer that does not make an election, the numerator of the fraction is the sum of:
    a. the property factor;
    b. the payroll factor;
    c. the sales factor;

    and the denominator is three.
2. For a taxpayer that makes an election, the numerator of the fraction is the sum of:
    a. the property factor;
    b. the payroll factor; and
    c. the product of:
        i. the sales factor; and
        ii. two

    and the denominator of the fraction is four.

The bill also provides that a taxpayer making such an election may not revoke the election for a period of five taxable years.

- *Amends 59-7-311, 59-7-320, 59-7-401, 59-7-801*

HB 96 Amendments Relating to Clean Fuels and Vehicles Using Clean Fuels—Rep. Fred R. Hunsaker *(Effective May 2, 2005)* This bill provides the circumstances under which a vehicle may travel in lanes designated for the use of high occupancy vehicles regardless of the number of occupants. For a period of five taxable years, the bill extends individual income tax and corporate franchise and income tax credits relating to vehicles using clean fuels. For taxable years beginning on or after January 1, 2006, a taxpayer may not claim a tax credit with respect to an electric-hybrid vehicle. It extends a surcharge on clean special fuel tax certificates until December 31, 2010. The bill provides that the Department of Natural Resources may not make a loan or grant under the Clean Fuels Conversion Program Act with respect to an electric-hybrid vehicle.

- *Amends 41-6a-702, 59-7-605, 59-10-127, 59-13-304, 63-34-202, 63-34-203, 63-55-241*

HB 170 Extension of Utah Low-Income Housing Tax Credits—Rep. Stephen D. Clark
(Effective May 2, 2005) This bill extends for a ten-year period the amount of aggregate

annual tax credit for low-income housing that the Utah Housing Corporation may allocate under the corporate franchise and income taxes and the individual income tax.

- *Amends 59-7-607, 59-10-129*

HB 179 Utah Venture Capital Enhancement Act Amendments—Rep. Peggy Wallace *(Effective March 1, 2005)* This bill modifies the purpose provision of the act by emphasizing the protection of state interests by limiting the manner in which contingent tax credits are issued, registered, transferred, claimed as an offset, and redeemed. This bill changes the contingent tax credit from a nonrefundable credit with a 7-year carryforward to a refundable credit.

- *Amends 9-2-1902, 9-2-1915, 9-2-1918, 9-2-1919, 9-2-1920, 9-2-1924*

SB 23 Property Tax Treatment of Tangible Personal Property—Sen. Curtis S. Bramble *(Effective January 1, 2006)* This bill imposes uniform statewide fees on ATVs, campers, non-commercial trailers, tent and travel trailers, motorcycles, snowmobiles, personal watercraft, and vessels under 31 feet in length. It provides that for purposes of the corporate franchise and income tax credits and individual income tax credits for renewable energy systems, a residential unit does not include property subject to the uniform statewide fees.

- *Amends 9-7-401, 41-1a-222, 59-2-405, 59-2-405.1, 59-2-406, 59-2-407, 59-2-924, 59-2-1005, 59-7-614, 59-10-134;*
- *Enacts 59-2-405.2*

SB 24 Waste Amendments—Sen. Curtis S. Bramble *(Effective February 25, 2005)* This bill imposes gross receipts taxes on mixed waste disposal received from governmental entity or agent contracts entered into, modified, renewed, or extended on or after April 30, 2005.

- *Amends 19-3-103.7, 19-3-104, 19-3-105, 19-3-106, 19-3-106.2, 19-6-113, 19-6-118, 19-6-118.5, 19-6-119, 59-24-103.5;*
- *Enacts 19-1-307, 19-3-206, 19-6-117.5*

SB 199 Office of Energy—Oversight—Thomas V. Hatch (*Effective May 15, 2005*) This bill eliminates the Utah Energy Office and moves the Clean Fuels Vehicle program and fund from the Department of Natural Resources to the Department of Environmental Quality. It also transfers authority for certain federally-related programs and the Renewable Energy Tax Credit to the Utah Geological Survey.

- *Amends 59-7-605; 59-7-614; 59-10-127; 59-10-134; 63-65-2; 63-73-6; 63A-3-205;*
- *Renumbers & amends 19-1-401; 19-1-402; 19-1-403; 19-1-404;*
- *Repeals 63-34-101*

2006

HB 71 Economic Development—Sunset Modifications—Peggy Wallace (*Effective May 1, 2006*) This bill repeals the sunset review provision of the Utah Venture Capital

Enhancement Act and makes certain technical changes to other economic development sunset provisions.

- *Amends 63-55-209, 63-55-263*

HB 127 Limited Liability Company Amendments—J. Stuart Adams (*Effective May 1, 2006*) This bill modifies Title 48, Chapter 2c, Utah Revised Limited Liability Company Act. This bill allows the creation of a series within a limited liability company; provides that a series may have a separate business purpose and separate rights and liabilities from the limited liability company or another series of the company; describes the requirements for creating a series; provides a method for making distributions from a series; outlines methods for termination of a series; describes the winding up process for a series; outlines the requirements for a foreign limited liability company, the operating agreement of which allows the creation of a series, to do business in the state; and makes technical changes.

- *Amends 48-2c-120;*
- *Enacts 48-2c-606, 48-2c-607, 48-2c-608, 48-2c-609, 48-2c-610, 48-2c-611, 48-2c-612, 48-2c-613, 48-2c-614, 48-2c-615, 48-2c-616*

SB 34 Gross Receipts Tax Amendments, Repeal and Public Utility Tariffs—Sen. Mike Dmitrich *(Effective July 1, 2006)* This bill decreases the gross receipts tax rate on corporations not required to pay corporate franchise or income tax, and repeals the gross receipts tax on electrical corporations and requires an electrical corporation to decrease electricity rates it charges its customers.

- *Amends 11-13-303, 59-6-102, 59-8-104;*
- *Enacts 54-7-12.9;*
- *Repeals 54-7-12.2, 59-8a-101, 59-8a-102, 59-8a-103, 59-8a-104, 59-8a-105, 59-8a-106*

SB 136 Tax on Insurance Premiums—Sen. Curtis S. Bramble (*Retrospective to January 1, 2006)* This bill decreases the tax rate paid by corporations on insurance premiums for the purchase of variable life insurance (from 2 .25 percent to .08 percent on premiums over $100,000).

- *Amends 59-1-403, 59-9-101*

SB 137 Business Organization and Division of Corporations & Commercial Code Amendments—Gregory S. Bell *(Effective May 1, 2006)* This bill makes changes to certain provisions affecting business organizations and the Division of Corporations and Commercial Code. This bill allows a document required to be filed by a nonprofit corporation or a corporation to be signed by an attorney-in-fact; provides that a claim against a dissolved corporation may not be made more than seven years after the dissolution; changes the fee that may be collected by the Division of Corporations and Commercial Code for service of process upon the division under Sections 41-12a-505 and 48-2c-310; and makes technical changes.

- *Amends 16-6a-105, 16-10a-120, 16-10a-1407, 41-12a-505, 48-2c-310*

SB 139 Reportable Transactions Act—Howard A. Stephenson (*Effective January 1, 2007*)
This bill amends the Revenue and Taxation title to create the Reportable Transactions Act. This bill creates a part known as the "Reportable Transactions Act"; provides definitions; requires a taxpayer to disclose a reportable transaction and provides procedures and requirements for making such a disclosure; requires a material advisor to disclose a reportable transaction and provides procedures and requirements for making such a disclosure; requires a material advisor to maintain a list containing certain information relating to a reportable transaction and provides procedures and requirements for maintaining the list; provides penalties; provides that the State Tax Commission may waive, reduce, or compromise a penalty for reasonable cause; and grants rulemaking authority to the State Tax Commission.

- *Enacts 59-1-1301, 59-1-1302, 59-1-1303, 59-1-1304, 59-1-1305, 59-1-1306, 59-1-1307, 59-1-1308, 59-1-1309*

2007

SB 223 Tax Amendments—Sen. Wayne Niederhauser *(Effective April 30, 2007)* Income Tax Changes. This bill:

1) Retrospective to January 1, 2007, expands the nonrefundable renewable energy tax credit to include some geothermal sources, and removes language reimbursing the Uniform School Fund for nonrefundable renewable energy tax credits taken;
2) Authorizes refundable renewable energy tax credits as follows: (1) if an energy system placed in service on or after January 1, 2007, does not use wind, geothermal electricity, or biomass equipment capable of producing at least 660 kilowatts of electricity: 10 percent of the installation costs of the energy system up to a maximum of $50,000 per unit; and (2) if an energy system placed in service on or after January 1, 2007, uses wind, geothermal electricity, or biomass equipment capable of producing 660 or more kilowatts of electricity, a credit of 0.35 cents for each kilowatt hour of electricity produced for the first 4 years the energy system is in service;
3) Repeals the traditional individual income tax based on graduated brackets and rates for tax years beginning on or after January 1, 2008;
4) Reduces the tax rate from 5.35 percent to 5 percent on the single rate individual income tax effective for tax years beginning on or after January 1, 2008;
5) Effective January 1, 2008, enacts a nonrefundable tax credit for the single rate individual income tax calculated by multiplying by 6 percent: (1) the taxpayer's federal standard or itemized deduction; and (2) the state's 75 percent of the federal personal exemption; and reduces this credit by $.013 for each dollar that state taxable income exceeds $24,000 (married filing joint), $12,000 (single), or $18,000 (head of household);
6) Effective January 1, 2008, enacts a nonrefundable retirement tax credit for the single rate individual income tax as follows: (1) a credit of $450 for a person 65 or older and born on or before December 31, 1952; and (2) a credit equal to the lesser of $288 or 6 percent of the retirement income for a person under 65 and born on or before December 31, 1952; and reduces both credits by $.025 for each dollar by which income exceeds $32,000 (married filing joint or head of household), $16,000 (married filing separately), or $25,000 (single);

7) Effective January 1, 2008, requires the apportionment of the nonrefundable taxpayer and retirement tax credits for a nonresident individual or part-year resident individual;
8) Effective January 1, 2008, modifies tax credits for research activities in the state by: (1) increasing the current credit from 6 percent to 7 percent; and (2) allowing a taxpayer to claim an additional nonrefundable tax credit equal to 5 percent of a taxpayer's qualified research expenses for the current taxable year (this 5 percent credit may not be carried forward).

(Refer to Sales Tax section for this bill's Sales Tax Changes).

- *Amends 59-1-210, 59-1-901, 59-7-612, 59-10-104, 59-10-1012, 59-10-1014, 59-10-1202, 59-10-1203, 59-26-102, 59-26-103;*
- *Enacts 26-9-4, 59-10-1106, 59-10-1206.1, 59-10-1206.2, 59-10-1206.9, 59-26-104.5;*
- *Repeals and reenacts 59-7-614*

2008

HB 52 Research Activities Tax Credits Amendments—Rep. John Dougall *(Retrospective to January 1, 2008)* This bill amends the corporate franchise and income tax credits and the individual income tax credits for research activities and machinery and equipment used in research by providing the credit shall be claimed in the year in which the expense was incurred (instead of in the succeeding year), lowering the 7 percent research activities credits to 5 percent, and increasing the 5 percent research activities credit to 6.3 percent for 2009 and 9.2 percent beginning January 1, 2010.

- *Amends 59-7-612, 59-7-613, 59-10-1012, 59-10-1013*

HB 79 Sunset Reauthorizations and Amendments—Rep. David Clark *(Effective May 5, 2008)* This bill reauthorizes the following acts that would otherwise sunset in 2008: (1) Title 19, Chapter 6, Part 4, Underground Storage Tank Act; and (2) Title 63, Chapter 38f, Part 4, Enterprise Zone Act.

- *Amends 63-55-219, 63-55-226, 63-55-238, 63-55-258, 63-55-263, 63-55-273, 63-55-278, 63-55b-120, 63-55b-163*

HB 106 Clean Air and Efficient Vehicle Tax Incentives—Rep. Rosalind McGee *(Effective January 1, 2009)* This bill eliminates the clean special fuel tax certificate; reduces the tax credit available for compressed natural gas vehicles to the lesser of $2,500 or 35 percent of the vehicle's purchase price; provides a tax credit of $750 for a new vehicle other than a compressed natural gas vehicle that meets air quality and fuel economy standards; eliminates a provision excluding hybrid electric-gasoline vehicles from the tax credit; and imposes a fuel tax of 8 ½ cents per gallon equivalent on the purchase of compressed natural gas for vehicles.

- *Amends 41-1a-418, 41-6a-1508, 59-7-605, 59-10-1009, 59-13-103, 59-13-301, 59-13-304, 59-13-314, 72-2-124*

HB 359 Tax Changes—Rep. John Dougall *(Effective January 1, 2008)* Retrospective to January 1, 2008, this bill:

1) Provides that, for purposes of corporate taxation, a unitary group includes a captive real estate investment trust;
2) Repeals provisions imposing an individual income tax on the basis of graduated rates and brackets;
3) Repeals provisions imposing a tax on estates and trusts on the basis of graduated rates and brackets and provides for a single 5 percent tax on estates and trusts;
4) Provides a nonrefundable credit for estates and trusts of 5 percent that is reduced by $.013 for each dollar by which the estate's or trust's taxable income exceeds $12,000;
5) Provides nonrefundable income tax credits for a contribution to a medical savings account, capital gains transactions, certain amounts paid for insurance under a health benefit plan, and the purchase of solar units that generate electrical output furnished to a residence and that are purchased from a city or town in this state.

Effective January 1, 2009, this bill:

1) Increases the state sales tax rate from 4.65 percent to 4.70 percent;
2) Enacts a sales and use tax exemption for sales of fuel to a railroad for use in a locomotive engine.

(Refer to Sales Tax section for this bill's Sales Tax Changes).

- *Amends 9-4-802, 9-4-803, 23-14-13, 23-14-14.1, 26-18a-3, 26-18a-4, 26-48-102, 31A-32a-101, 31A-32a-103, 31A-32a-104, 31A-32a-105, 31A-32a-106, 31A-32a-107, 48-2c-117, 53B-8a-106, 59-7-101, 59-7-105, 59-7-106, 59-7-116.5, 59-7-402, 59-7-614, 59-10-103, 59-10-104, 59-10-104.1, 59-10-110, 59-10-114, 59-10-115, 59-10-116, 59-10-117, 59-10-118, 59-10-119, 59-10-120, 59-10-121, 59-10-122, 59-10-123, 59-10-124, 59-10-125, 59-10-126, 59-10-201, 59-10-201.1, 59-10-202, 59-10-204, 59-10-205, 59-10-207, 59-10-209.1, 59-10-210, 59-10-507, 59-10-1014, 59-10-1106, 59-12-103, 59-12-104, 72-2-107, 72-2-124, 72-2-125;*
- *Enacts 59-7-614.2, 59-10-1020, 59-10-1021, 59-10-1022, 59-10-1023, 59-10-1024, 59-10-1301, 59-10-1302, 59-10-1303, 59-10-1401, 59-10-1402;*
- *Renumbers & amends 59-10-1002.1, 59-10-1002.2, 59-10-1017, 59-10-1018, 59-10-1019, 59-10-1304, 59-10-1305, 59-10-1306, 59-10-1307, 59-10-1308, 59-10-1309, 59-10-1310, 59-10-1311, 59-10-1312, 59-10-1403, 59-10-1404, 59-10-1405;*
- *Repeals 59-10-206, 59-10-801, 59-10-1201, 59-10-1202, 59-10-1203, 59-10-1204, 59-10-1205, 59-10-1206, 59-10-1207*

SB 11 Utah Venture Capital Enhancement Act Amendments—Sen. Scott Jenkins *(Effective May 5, 2008)* This bill increases the aggregate outstanding venture capital contingent tax credit certificates that can be issued by the Utah Capital Investment Board from $100,000,000 to $300,000,000.

- *Amends 63-38f-1203, 63-38f-1205, 63-38f-1206, 63-38f-1207, 63-38f-1213, 63-38f-1214, 63-38f-1216, 63-38f-1218, 63-38f-1224*

SB 136 Apportionment of Business Income and Deduction of Net Losses by an Acquired Corporation—Sen. Wayne Niederhauser *(Effective January 1, 2009)* This bill provides that, for purposes of the apportionment of corporate business income: (1) a receipt in connection with intangible property is considered to be in this state if the intangible

property is used in this state; and (2) a receipt from the performance of a service is considered to be in this state if the purchaser of the service receives a greater benefit of the service in this state than in any other state. This bill also addresses the apportionment of business income for purposes of the individual income tax. It modifies the calculation for determining the amount of net loss that may be deducted by a corporation acquired by a unitary group.

- *Amends 59-7-110, 59-7-319, 59-10-118*

SB 137 Mineral Production Tax Withholding Amendments—Sen. Wayne Niederhauser *(Effective July 1, 2008)* This bill exempts a business entity that files an exemption certificate with the mineral producer and the State Tax Commission from the mineral production withholding requirements if the claimant expects to receive a tax refund of at least 75 percent of the amount that would have been withheld.

- *Amends 59-6-101, 59-6-102, 59-6-103;*
- *Enacts 59-6-102.1*

SB 185 Economic Incentive Revisions—Sen. Lyle Hillyard *(Retrospective to January 1, 2008)* This bill replaces current economic incentives received as cash payments with economic incentives in the form of corporate and individual income tax credits; the determination of who qualifies for a credit and the amount of the credit will be made by the Governor's Office of Economic Development.

- *Enacts 59-7-614.2, 59-10-1107, 63M-1-2401, 63M-1-2402, 63M-1-2403, 63M-1-2404, 63M-1-2405, 63M-1-2406, 63M-1-2407, 63M-1-2408;*
- *Repeals 63-38f-1301, 63-38f-1302, 63-38f-1303, 63-38f-1304, 63-38f-1305, 63-38f-1306, 63-38f-1307, 63-38f-1308, 63-38f-1309, 63-38f-1701, 63-38f-1702, 63-38f-1703, 63-38f-1704, 63-38f-1705, 63-38f-1706*

SB 237 Commercial Airline and Airport Taxation Amendments—Sen. Wayne Niederhauser *(Various effective dates)* This bill modifies the allocation of an airline's mobile flight equipment to the state by basing that allocation on ground hours and revenue ton miles, effective January 1, 2009; modifies the calculation of the sales, property, and payroll factors in the apportionment of business income from an airline's mobile flight equipment, retrospective to January 1, 2008; authorizes a sales tax exemption, effective July 1, 2008, for sales of construction materials purchased by or on behalf of a new airport located within a county of the second class and owned or operated by a city; and authorizes a sales tax exemption, effective July 1, 2010, for sales of construction materials purchased by or on behalf of an international airport that is located in a county of the first class and has a U.S. customs office on its premises.

- *Amends 59-2-102, 59-2-801, 59-7-302, 59-7-312, 59-7-313, 59-7-314, 59-7-315, 59-7-316, 59-7-317, 59-7-318, 59-7-319, 59-12-104;*
- *Enacts 59-2-804*

2009

HB 430 Economic Development Incentives for Alternative Energy Products—Rep. Kevin Garn *(Retrospective to January 1, 2009)* This bill expands the economic development tax credit to include a business entity in a renewable energy development zone for a

renewable energy project; provides for the issuance of a renewable energy development tax credit certificate by the Governor's Office of Economic Development (GOED), with restrictions and conditions, such as specifying the maximum amount of tax credit a business entity may earn over the life of a renewable energy project; requires the business entity to submit to audits by GOED for verification of a claimed tax credit; and provides for certification by GOED of a business entity's eligibility for a claimed tax credit.

- *Amends 59-7-614.2, 59-10-1107;*
- *Enacts 63M-1-2801, 63M-1-2802, 63M-1-2803, 63M-1-2804, 63M-1-2805, 63M-1-2806*

SB 14 Financial Incentives for Motion Picture Productions—Sen. Lyle Hillyard
(*Retrospective to January 1, 2009)* This bill provides for motion picture incentives in the form of cash rebate incentives for small budget productions and refundable tax credits for larger budget productions; provides for definitions related to the determination and calculation of motion picture incentives by the Governor's Office of Economic Development (GOED); and provides that GOED may issue up to $7,793,700 in tax credits in fiscal years 2009-10 and 2010-11.

- *Amends 63M-1-1801, 63M-1-1802, 63M-1-1803, 63M-1-1805;*
- *Enacts 59-7-614.5, 59-10-1108;*
- *Repeals and reenacts 63M-1-1804*

SB 23 Income Taxation of Pass-Through Entities and Pass-Through Entity Taxpayers—Sen. Wayne Niederhauser (*Retrospective to January 1, 2009*) This bill repeals corporate franchise and income taxes on an S corporation (i.e. the built-in gains tax) effective January 1, 2013; expands withholding requirements to provide that a pass-through entity, including a general partnership, limited partnership, limited liability partnership, limited liability company, or an S corporation, is required to pay or withhold a tax on behalf of a resident or nonresident business entity or a nonresident individual; and provides that a publicly traded partnership is not required to withhold for its nonresident partners but is required to send the Commission information on each partner with Utah income in excess of $500.

- *Amends 59-7-101, 59-7-102, 59-7-106, 59-7-402, 59-7-701, 59-7-705, 59-7-706, 59-7-707, 59-10-103, 59-10-117, 59-10-507, 59-10-1103, 59-10-1401, 59-10-1402, 59-10-1403, 59-10-1404, 59-10-1405;*
- *Enacts 59-7-614.4, 59-10-1403.1, 59-10-1403.2, 59-10-1404.5;*
- *Repeals 48-2c-117, 59-7-702, 59-7-703, 59-7-704*

SB 160 Utah Venture Capital Enhancement Act Amendments—Sen. Scott Jenkins
(*Effective May 12, 2009*) This bill provides that the Utah Capital Investment Board may issue contingent tax credits in a manner that would allow for the redemption of not more than $20,000,000 for each increment of $100,000,000 of outstanding certificates in any fiscal year.

- *Amends 63M-1-1218*

2010

HB 24 Economic Development Incentives Act Amendments—Rep. C. Brent Wallis *(Effective May 11, 2010)* This bill defines "significant capital investment" for purposes of the Economic Development Incentives Act to be an amount of at least $10,000,000 to purchase a capital asset or fixed asset. This bill requires an applicant for a tax credit to provide the Governor's Office of Economic Development with documentation that it has satisfied the performance benchmarks, including significant capital investment, the creation of high paying jobs, significant purchases from Utah vendors or providers, or any combination of these economic factors.

- *Amends 63M-1-2403, 63M-1-2405*

HB 49 Amendments Related to a Tax, Fee, or Charge Administered by the State Tax Commission—Rep. Todd Kiser *(Effective May 11, 2010)* This bill provides that, for purposes of corporate, income, and withholding taxes, refund interest is allowed after a 45-day period (instead of 90 days) if a return or amended return is filed electronically; refund interest for these taxes will continue to be allowed only after a 90-day period if a return or amended return is not filed electronically.

- *Amends 59-1-401, 59-1-402, 59-1-1402*

HB 221 Sunset Act and Repealers Reauthorization—Rep. Kevin Garn *(Effective May 11, 2010)* This bill extends the repeal date of Title 63M, Chapter 1, Part 11, Recycling Market Development Zone Act, to July 1, 2020.

- *Amends 63I-1-219, 63I-1-231, 63I-1-234, 63I-1-241, 63I-1-253, 63I-1-259, 63I-1-263, 63I-1-267*

SB 23 Corporate Franchise and Income Tax Amendments—Sen. John Valentine (*Effective January 1, 2011*) This bill modifies the definition of "foreign operating company" to require the company have $2 million of property located outside the United States and $1 million of payroll located outside the United States. This bill provides that the deduction for 50 percent of the adjusted income of a foreign operating company may not include investment income of the foreign operating company or inter-company transactions between members of a unitary group.

- *Amends 59-7-101, 59-7-105, 59-7-106*

SB 95 Utah Educational Savings Plan Amendments—Sen. Wayne Niederhauser (*Effective February 26, 2010*) Beginning with the 2011 taxable year, this bill eliminates a requirement to reduce the value of the Utah Educational Savings Plan tax credit or deduction when the Consumer Price Index decreases from one year to the next; and exempts withdrawals from the add back provisions of the state income tax credit or deduction previously claimed if those withdrawals are not subject to the tax under the Internal Revenue Code.

- *Amends 53B-8-110, 53B-8a-101, 53B-8a-102, 53B-8a-103, 53B-8a-104, 53B-8a-105, 53B-8a-106, 53B-8a-107, 53B-8a-108, 53B-8a-109, 53B-8a-110, 53B-8a-111, 53B-8a-112, 53B-8a-113, 59-1-403, 59-7-105, 59-7-106, 59-10-114, 59-10-201, 59-10-202, 59-10-1017, 59-10-1313, 63G-2-305*

SB 100 Income Tax Credit or Refund Amendments—Sen. Curtis Bramble *(Effective May 11, 2010)* This bill codifies Tax Commission practice by repealing language that would limit the amount of a corporate or individual income tax refund to the amount of tax paid during the previous three years.

- *Amends 59-7-522, 59-10-529*

SB 165 Allocation and Apportionment of Income and Deduction of a Net Loss—Sen. Wayne Niederhauser *(Retrospective to January 1, 2010)* This bill requires the phase in of single sales factor apportionment beginning on January 1, 2011 (fully phased in on January 1, 2013) and prohibits use of the single sales factor apportionment for taxpayers within the following NAICS sectors: (1) 21, Mining; (2) 31-33, Manufacturing; (3) 48-49, Transportation and Warehousing; (4) 51, Information, except NAICS 519, Other Information Services; and (5) 52, Finance and Insurance. Taxpayers prohibited from using the single sales factor apportionment must use either the 3-factor or double-weighted sales factor apportionment methods. This bill repeals the requirement that an election to use the double-weighted sales factor apportionment method is irrevocable for a period of 5 years and provides that a taxpayer shall annually determine whether the taxpayer is required to use or prohibited from using the single sales factor apportionment. A taxpayer with more than one economic activity or that is a unitary group shall determine the NAICS code of the taxpayer based on the activity that accounts for more than 50 percent of the taxpayer's total sales everywhere.

- *Amends 59-1-801, 59-7-110, 59-7-302, 59-7-311*

SB 198 Economic Development Incentive Amendments—Sen. John Valentine *(Retrospective to January 1, 2010)* This bill expands the refundable economic development tax credit administered by GOED to include a local government entity or community development and renewal agency.

- *Amends 59-7-614.2, 59-10-1107, 63M-1-2403, 63M-1-2404, 63M-1-2405, 63M-1-2407, 63M-1-2408;*
- *Enacts 63M-1-2409*

SB 242 Economic Development Incentives for Alternative Energy Projects—Sen. Kevin Van Tassell *(Effective May 11, 2010)* This bill changes the name of the Renewable Energy Development Act to the Alternative Energy Development Act and requires the Governor's Office of Economic Development to consider economic modeling, including costs and benefits of the alternative energy project to state and local governments, in determining the tax credit amount.

- *Amends 63M-1-2801, 63M-1-2802, 63M-1-2803, 63M-1-2804, 63M-1-2805, 63M-1-2806*

2011

HB 17 Enterprise Zone Amendments—Rep. Kraig Powell (*Effective January 1, 2012*) This bill provides that a business entity includes a sole proprietorship or an individual; defines "new full time employee position" to mean a position newly created and filled by an employee working at least 30 hours per week for at least 6 consecutive months; expands

the business entities qualifying for the credits to include entities with 51 percent of the employees residing in an enterprise zone adjacent to and contiguous to the enterprise zone in which the business entity is located and provides that the 51 percent of the employees residing in an enterprise zone test does not apply to a business entity that has no employees; and provides that a business entity primarily engaged in retail trade is not eligible for certain enterprise zone credits (this is an increase from the current de minimis test).

- *Amends 63M-1-402, 63M-1-403, 63M-1-404, 63M-1-406, 63M-1-412, 63M-1-413, 63M-1-414;*
- *Repeals 63M-1-416*

HB 116 Utah Immigration Accountability and Enforcement Amendments—Rep. Bill Wright *(Effective May 10, 2011)* This bill enacts a guest worker program for individuals who live and work in the state and are not lawfully present in the U.S.; provides that the program becomes effective on the earlier of: (1) 120 days after an agreement is reached with federal agencies for waivers, exemptions, or authorizations necessary to implement the program; or (2) July 1, 2013; provides that if the agreements with federal agencies do not provide for issuance of a social security number (SSN) to a guest worker, the Tax Commission shall provide, by rule, for a means by which the employer of the guest worker shall withhold from compensation paid to the guest worker an amount that equals the income taxes that would be imposed by state law if the guest worker were an employee with a SSN; requires that if the federal government does not collect federal employment taxes on a guest worker, the Tax Commission shall impose a fee on a person who hires a guest worker in an amount that is equal to the federal employment taxes that would have been collected if the guest worker had a SSN and requires that a fee so collected be deposited into a restricted account.

- *Amends 63G-2-206, 63G-2-305, 63J-1-602.4, 67-5-22.7, 76-10-2901, 77-7-2;*
- *Enacts 63G-12-101, 63G-12-102, 63G-12-103, 63G-12-104, 63G-12-105, 63G-12-106, 63G-12-201, 63G-12-202, 63G-12-203, 63G-12-204, 63G-12-205, 63G-12-206, 63G-12-207, 63G-12-208, 63G-12-209, 63G-12-210, 63G-12-211, 63G-12-212, 63G-12-301, 63G-12-303, 63G-12-304, 63G-12-305, 63G-12-306, 63I-2-173, 76-9-1001, 76-9-1002, 76-9-1003, 76-9-1004, 76-9-1005;*
- *Renumbers & amends 63G-12-302, 63G-12-401, 63G-12-402*

HB 469 Immigration Related Amendments—Rep. John Dougall *(Effective May 10, 2011)* This bill enacts the Utah Pilot Sponsored Resident Immigrant Program Act, including: defining terms; providing for the creation of the program by the governor; granting rulemaking authority; outlining how a foreign national can participate in the program; addressing sponsorship; establishing grounds for ineligibility; providing for the issuance of a permit; requiring the Tax Commission to collect state withholding taxes from persons issued a permit as if they had a social security number (SSN); requiring the governor to ensure that there is a method by which an amount of federal income and employment taxes are collected and remitted to the federal government that is equivalent to the amount of those taxes that would have been collected if the resident immigrant were an employee with a SSN; addressing disqualification from the program; addressing

penalties on sponsors; and requiring this program to begin no later than July 1, 2013, and end on June 30, 2018.

- *Amends 63G-11-102;*
- *Enacts 63G-12-101, 63G-12-102, 63G-12-201, 63G-12-202, 63G-12-203, 63G-12-204, 63G-12-205, 63G-12-206, 63G-12-301, 63G-12-302*

HB 496 Technology and Life Science Economic Development Act and Related Tax Credits—Rep. David Clark *(Effective May 10, 2011)* This bill enacts the Technology and Life Science Economic Development Act which authorizes GOED to issue the following tax credit certificates retrospective to January 1, 2011: (1) a nonrefundable income tax credit of 35 percent of the purchase price of an ownership interest in "life science" business entities (NAICS Code 33911, 334510, or 334517) if the applicant receives a tax credit certificate from GOED; the credit shall be taken over a 3-year period and may not exceed $350,000 in a year; (2) a nonrefundable income tax credit for capital gain transactions related to a life science establishment; and (3) a refundable corporate and individual income tax credit for life science entities that generate an increase in state revenues.

- *Enacts 59-7-614.6, 59-10-1025, 59-10-1026, 59-10-1109, 63M-1-2901, 63M-1-2902, 63M-1-2903, 63M-1-2904, 63M-1-2905, 63M-1-2906, 63M-1-2907, 63M-1-2908, 63M-1-2909, 63M-1-2910, 63M-1-2911*

SB 22 Corporate Franchise and Income Tax Amendments—Sen. J. Stuart Adams (*Effective May 10, 2011*) This bill repeals language in the corporate tax definition of common ownership of a brother-sister controlled group that modifies the IRC definition of that term, since the IRC definition has since changed and no longer contains the language that the Utah statute modified; deletes language that addressed distributions from depletion reserves based on percentage depletion since the statutory language that included a special provision for Utah percentage depletion was repealed in 1983; corrects an oversight in the 2009 market state legislation by indicating that rents in connection with tangible personal property located in Utah should be treated as Utah sales; and clarifies that all intercompany transactions between members of a unitary group will be excluded from the property factor and not just intercompany rents. All of these amendments are retrospective to January 1, 2011.

- *Amends 59-7-101, 59-7-108, 59-7-319, 59-7-404.5*

SB 30 Extension of Recycling Market Development Zone Act and Related Tax Credits—Sen. John Valentine *(Effective March 30, 2011)* This bill extends the repeal date for the Recycling Market Development Zone Act from July 1, 2020, to January 1, 2021; extends recycling market development zone tax credit and carryforward provisions to repeal on January 1, 2012, and provides for the retrospective operation of that credit to July 1, 2010.

- *Amends 63I-1-263*

SB 226 Income Tax Credits for Cleaner Burning Fuels—Sen. Stephen Urquhart *(Effective May 10, 2011)* Retrospective to January 1, 2011, this bill amends the eligibility requirements for cleaner burning fuels tax credits available under the individual income

tax and the corporate franchise and income tax chapters to include air quality standards for a new qualified plug-in electric drive motor vehicle.

- *Amends 59-7-605, 59-10-1009*

2012

HB 35 Extension of Recycling Market Development Zone Tax Credits—Rep. Wayne Harper *(Effective March 26, 2012, then retrospective operation to January 1, 2012)* This bill extends the repeal date of the recycling market development corporate and individual income tax credits from January 1, 2012, to January 1, 2021.

- *Amends 63I-1-263*

HB 312 Veteran Employment Tax Credit—Rep. Don Ipson *(Effective May 8, 2012, then retrospective to January 1, 2012)* This bill enacts nonrefundable corporate and individual income tax credits for employing a recently deployed veteran who is eligible to collect or has recently exhausted unemployment benefits and has worked for the employer at least 35 hours/week for at least 45 of the 52 weeks following the start date of the veteran's employment; an employer that qualifies for the credit may receive the credit for 2 years as follows: $200 per month (up to $2,400) of employment for the taxable year per veteran for the first year, and $400 per month (up to $4,800) of employment for the taxable year per veteran for the second year; allows a five-year carryforward.

- *Enacts 59-7-614.7, 59-10-1029*

HB 365 Revisions to Tax—Rep. John Dougall *(Multiple effective dates)* Effective May 8, 2012, then retrospective to January 1, 2012, this bill decreases individual income and corporate tax credits for research from 9.2 percent to 7.5 percent of qualified research expenses. Effective July 1, 2012, this bill enacts a sales and use tax exemption for construction materials used in the construction of a new or expanding life science research and development facility in the state, and enacts a sales and use tax exemption for machinery and equipment used for research purposes and repair and replacement parts for that machinery and equipment.

- *Amends 59-7-612, 59-10-1012, 59-12-102, 59-12-104*

SB 23 Life Science and Technology Tax Credit Amendments—Sen. Curtis Bramble *(Effective May 8, 2012, then retrospective to January 1, 2012)* This bill makes changes to life science and technology tax credits to clarify that, while in general, the credit for investment in life science establishments and the credit for capital gains transactions related to a life science establishment may not be taken by a corporation, they may be taken by a corporation that is a pass-through entity taxpayer of an entity that qualifies for the credit. This bill repeals the nonrefundable income tax credit for capital gains transactions related to a life science establishment.

- *Amends 59-7-614.6, 59-10-1025, 59-10-1109, 63M-1-2902, 63M-1-2903, 63M-1-2905, 63M-1-2908, 63M-1-2909, 63M-1-2910;*
- *Repeals 59-10-1026*

SB 65 Alternative Energy Development Tax Incentives—Sen. J. Stuart Adams *(Multiple effective dates)* Effective May 8, 2012, and then retrospective to January 1, 2012, this bill requires the Office of Energy Development (instead of GOED) to administer the alternative energy development income and corporate tax credits and changes those from refundable to nonrefundable credits, and adds a nonrefundable corporate and individual income tax credit for alternative energy manufacturing, as determined by GOED, with a seven-year carryforward. Effective July 1, 2012, this bill modifies and expands alternative energy sales and use tax exemptions and extends the sunset date for claiming sales and use tax exemptions related to alternative energy.

- *Amends 10-1-304, 59-7-614.2, 59-10-1107, 59-12-102, 59-12-104, 63M-4-401;*
- *Enacts 59-7-614.7, 59-7-614.8, 59-10-1029, 59-10-1030, 63M-1-3101, 63M-1-3102, 63M-1-3103, 63M-1-3104, 63M-1-3105, 63M-4-501, 63M-4-502, 63M-4-503, 63M-4-504, 63M-4-505;*
- *Repeals 63M-1-2801, 63M-1-2802, 63M-1-2803, 63M-1-2804, 63M-1-2805, 63M-1-2806*

2013

HB 96 Cleaner Burning Fuels Tax Credits Amendments and Related Funding—Rep. Jack Draxler *(Effective January 1, 2014)* For the 2014 calendar year, this bill modifies eligibility requirements to claim tax credits for cleaner burning fuels; allows the corporate credit to be taken against a gross receipts tax liability under Title 59, Chapter 8; and requires transfers from the General Fund into the Education Fund in the amount by which the tax credit claimed exceeds $500,000.

- *Amends 59-7-605, 59-10-1009*

HB 234 Corporate Franchise and Income Tax Fine and Penalty Amendments—Brian M. Greene *(Effective May 14, 2013)* This bill repeals a fine and penalty for conducting certain business activities after a suspension or forfeiture of certain business rights for failure to pay a tax.

- *Amends 59-7-535*

SB 225 Immigration Trigger Dates—Sen. Curtis Bramble *(Effective May 14, 2013)* This bill extends the program start date under the Utah Immigration Accountability and Enforcement Act from July 1, 2013, to July 1, 2015, and extends the start date for the Utah Pilot Sponsored Resident Immigrant Program Act from July 1, 2013, to July 1, 2015.

- *Amends 63G-12-202, 63G-14-201*

SB 247 Amendments to Revenue and Taxation—Sen. Wayne Harper *(Effective July 1, 2013)* Effective July 1, 2013, this bill repeals Articles III, IV and IX of the Multistate Tax Compact. This bill repeals Utah's membership in the MTC effective June 30, 2014, and on July 1, 2014, allows Utah to participate in the MTC audit and nexus programs.

- *Amends 59-1-809, 63I-1-259;*
- *Enacts 59-1-801.5;*
- *Repeals 59-1-801*

2014

HB 74 Energy Efficient Vehicle Tax Credits—Rep. V. Lowry Snow (*Effective January 1, 2015)* This bill modifies the amount of income and corporate tax credits that may be claimed for the purchase or lease of energy efficient vehicles by repealing the credits for hybrid vehicles and adding a credit for qualifying electric vehicles and qualifying plug-in hybrid vehicles that are registered in the state; provides that for the 2015 year, the credit for the original purchase of a qualifying electric vehicle is the lesser of $1,500 or 35 percent of the purchase price of the vehicle and the credit for the original purchase of a qualifying plug-in hybrid vehicle is $1,000; modifies a credit for the original purchase of a new vehicle fueled by natural gas or propane and registered in the state to the lesser of $1,500 or 35 percent of the purchase price of the vehicle; modifies the credit for conversion equipment to a maximum of $1,500 per motor vehicle; and provides that the air quality board shall certify the amount of the tax credit for which a qualifying vehicle qualifies.

- *Amends 59-7-605, 59-10-1009*

HB 140 Tax Credit Amendments—Rep. Brian King *(Effective January 1, 2015)* This bill enacts nonrefundable corporate and individual income tax credits for tax years beginning on or after January 1, 2015, for the employers of persons who are homeless; provides that the determination of whether an employer qualifies for the credit and the amount of the credit shall be determined by the Department of Workforce Services; provides that, for purposes of determining whether a corporate credit shall be removed from the corporate tax return for lack of use, amounts claimed on the gross receipts tax return shall be included in that calculation; and enacts the Tax Credit for Employment of Persons Who Are Homeless Act, including: defining terms; addressing the procedures and requirements for the Department of Workforce Services to authorize, and a person to claim, a tax credit.

- *Enacts 35A-5-301, 35A-5-302, 35A-5-303, 35A-5-304, 35A-5-305, 35A-5-306, 59-7-616, 59-7-901, 59-7-902, 59-7-903, 59-10-1032;*
- *Repeals 59-7-615*

HB 356 New Convention Facility Development Initiative—Rep. Brad R. Wilson *(Effective July 1, 2014 and January 1, 2015)* This bill enacts the New Convention Hotel Development Incentive Act; establishes a refundable corporate and individual income tax credit beginning January 1, 2015, for the owner of a new convention hotel or a local government entity in the amount of state and local sales tax revenue generated from sales related to the construction of a new convention hotel and from sales on hotel property, and other local taxes; establishes requirements and criteria for qualifying for a tax credit; establishes a process for applying for and the issuance of a tax credit certificate, including an agreement between the Governor's Office of Economic Development and the hotel owner or local government in which the hotel is located; authorizes a community development and renewal agency of a host local government to receive incremental property tax revenue generated from hotel property during the eligibility period; limits how money derived from a tax credit and incremental property tax revenue may be spent; establishes an independent review committee to review tax credit applications; grants the Governor's Office of

Economic Development rulemaking authority to carry out its responsibilities under and to implement provisions of this bill; beginning the second fiscal year after the fiscal year during which the Division of Finance receives notice that construction on a qualified hotel has begun, requires the Division of Finance to, for two consecutive fiscal years, annually deposit $1.9 million of sales tax revenues into the Hotel Impact Mitigation Fund; and requires a county in which a new convention hotel is located to make an annual payment into the Stay Another Day and Bounce Back Account.

- *Amends 59-12-103, 63I-1-263, 63M-1-1403;*
- *Enacts 17-31-9, 59-7-616, 59-10-1110, 63M-1-3401, 63M-1-3402, 63M-1-3403, 63M-1-3405, 63M-1-3406, 63M-1-3407, 63M-1-3408, 63M-1-3409, 63M-1-3410, 63M-1-3411, 63M-1-3412, 63M-1-3413*

SB 47 Emergency Management Act Amendments—Sen. Wayne A. Harper *(Multiple effective dates)* This bill defines an out-of-state business and provides that an out-of-state business that enters the state during a declared disaster or emergency to conduct work related to the disaster or emergency is exempt from licensing or registration requirements; provides: (1) retrospective to January 1, 2014, an out-of-state business is exempt from corporate tax and from withholding requirements for its employees for income earned during a disaster period and for the purpose of responding to the disaster, (2) retrospective to January 1, 2014, an out-of-state employee is exempt from individual income tax on income earned or passed through from an out-of-state business during a disaster period and for the purpose of responding to the disaster, (3) effective July 1, 2014, a sales tax exemption for property stored, used, or consumed in the state that is temporarily brought into the state during a period of disaster by an out-of-state business for disaster-related work, and (4) effective May 13, 2014, property brought into the state temporarily is not subject to property tax; provides that any out-of-state business or out-of-state employee that remains in the state after the disaster period is subject to the state's normal standards for establishing presence or residency, or doing business in the state; and requires any out-of-state business that enters the state for disaster- or emergency-related work to provide the Division of Occupational and Professional Licensing a statement about the purpose of its business in the state, upon request.

- *Amends 59-7-102, 59-7-404.5, 59-10-403, 59-12-104;*
- *Enacts 53-2a-1201, 53-2a-1202, 53-2a-1203, 53-2a-1204, 53-2a-1205, 59-10-116.1*

SB 155 Apportionment of Income Amendments—Sen. Curtis S. Bramble *(Retrospective to January 1, 2014)* This bill amends the test for determining whether a taxpayer is a sales factor weighted taxpayer to not include a taxpayer's economic activities classified in a NAICS code within NAICS Industry Group 2212, Natural Gas Distribution.

- *Amends 59-7-302*

SB 207 Corporate Franchise and Income Tax Amendments—Sen. Curtis S. Bramble *(Retrospective to January 1, 2014)* This bill enacts a subtraction from unadjusted income for an increase in income for federal income tax purposes due to claiming a federal qualified tax credit bond credit or a federal qualified zone academy bond.

- *Amends 59-7-106*

SB 214 Multistate Tax Compact Amendments—Sen. Curtis S. Bramble *(Effective May 13, 2014)* This bill reinstates the Tax Commission's membership in the Multistate Tax Compact that was set to expire on June 30, 2014.

- *Amends 59-1-809, 63I-1-259*

SB 224 Renewable Energy Tax Credit Amendments—Sen. Ralph Okerlund *(Effective January 1, 2015)* This bill enacts a new corporate refundable tax credit for a commercial energy system located in the state that is completed and placed in service on or after January 1, 2015, and capable of producing a total of 660 or more kilowatts of electricity; the credit is 0.35 cents per kilowatt hours of electricity produced and either used or sold during the taxable year.

- *Amends 59-7-614*

SB 233 Economic Development and the Utah Small Business Jobs Act—Sen. John L. Valentine *(Effective September 2, 2014)* This bill provides that an insurer is exempt from corporate tax if the insurer is subject to insurance premium taxes; establishes a nonrefundable tax credit against insurance premium tax liability as determined by the Governor's Office of Economic Development beginning January 1, 2017; provides a sunset date.

Enacts the Utah Small Business Jobs Act, including: defining terms; providing for the certification of qualified equity investments; granting rulemaking authority to the office; allowing for recapture of the tax credit after a time to cure; requiring under certain circumstances a refundable performance deposit; creating the Small Business Jobs Performance Guarantee Account; establishing investment requirements; providing for ceasing of certification; imposing limitations on fees being paid; imposing new capital requirements; and requiring reporting.

- *Amends 31A-3-102, 59-7-102, 63I-1-263, 63M-1-903;*
- *Enacts 59-9-107, 63M-1-3401, 63M-1-3402, 63M-1-3403, 63M-1-3404, 63M-1-3405, 63M-1-3406, 63M-1-3407, 63M-1-3408, 63M-1-3409, 63M-1-3410*

SB 242 Alternative Energy Amendments—Sen. J. Stuart Adams *(Multiple effective dates)* Retrospective to January 1, 2014, this bill requires an alternative energy entity to certify that it plans to produce at least 250 barrels per day if the alternative energy project is a biomass energy fuel production in order to qualify for corporate and income tax credits. Effective July 1, 2014, this bill amends the definitions of alternative energy and biomass energy for purposes of the sales tax exemptions relating to alternative energy.

- *Amends 59-12-102, 63M-4-50*

2015

HB 15 Clean Fuel Amendments and Rebates—Rep. Stephen G. Handy *(Effective May 12, 2015)* This bill authorizes the Department of Environmental Quality to make grants from the Clean Fuels and Vehicle Technology Fund to a person who installs conversion equipment on a motor vehicle; describes the process for a person to apply for a grant to install conversion equipment on a motor vehicle; describes the amount of grant money

the director of the Division of Air Quality may award to a person who installs conversion equipment on a motor vehicle; provides that a vehicle owner who receives the savings on the costs of conversion may not claim a tax credit for the conversion unless the savings are less than the tax credit, in which case the vehicle owner may claim a tax credit in the amount of the difference; and extends the tax credit for energy efficient vehicles through tax year 2016.

- *Amends 19-1-403, 59-7-605, 59-10-1009;*
- *Enacts 19-2-301, 19-2-302, 19-2-303, 19-2-304, 19-2-305*

HB 402 New Convention Facilities Development Incentive Act Amendments—Rep. Brad R. Wilson *(Effective July 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.

- *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*

HB 406 Natural Gas Vehicle Amendments—Rep. Stephen G. Handy *(Effective May 12, 2015)* This bill provides a nonrefundable corporate and individual income tax credit with a 5-year carryforward for a taxable year beginning on or after January 1, 2015 for the purchase of a natural gas heavy duty vehicle; provides that the Air Quality Board shall issue a tax credit certificate for qualified purchases and shall determine the amount of the credit that may be claimed; 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.

- *Amends 59-13-301, 63I-1-259;*
- *Enacts 59-7-618, 59-10-1033*

HB 411 Venture Capital Enhancement Amendments—Rep. Brad R. Wilson *(Effective May 12, 2015)* This bill modifies provisions of the Utah Venture Capital Enhancement Act. It modifies the criteria and procedures for allocating and issuing contingent tax credits to an investor in the Utah fund of funds; modifies the criteria and qualifications for redeeming contingent tax credits for an investor in the Utah fund of funds; amends reporting requirements of the Utah Capital Investment Board and the Utah Capital Investment Corporation; modifies the organization of the Utah Capital Investment Corporation; increases the aggregate amount of outstanding contingent tax credits that may be issued by the Utah Capital Investment Board related to investments entered into by the Utah fund of funds on or after July 1, 2014; and decreases the aggregate amount of outstanding

contingent tax credits that may be issued by the Utah Capital Investment Board related to investments entered into by the Utah fund of funds before July 1, 2014.

- *Amends 63M-1-1202, 63M-1-1203, 63M-1-1206, 63M-1-1207, 63M-1-1209, 63M-1-1213, 63M-1-1217, 63M-1-1218, 63M-1-1222*

SB 13 Income Tax Amendments—Sen. Diedre Henderson *(Retrospective to January 1, 2015)* This bill repeals corporate and individual income tax credits that have expired for lack of use; exempts a tax credit for a combat related death from provisions that require the State Tax Commission to remove a tax credit from a tax return and prohibit a taxpayer from claiming or carrying forward a tax credit for low usage; repeals individual income tax contributions that have expired for lack of use. **Corporate credits repealed:** cash contributions for sheltered workshops; sophisticated technological equipment donated to schools; targeted jobs credit; qualifying solar projects. **Individual credit repealed:** tutoring tax credits for dependents with a disability. **Checkoff repealed:** nongame wildlife contribution.

- *Amends 23-14-13, 59-7-105, 59-7-106, 59-7-614, 59-10-1002.1, 59-10-1304, 63M-1-1102;*
- *Repeals 59-7-602, 59-7-603, 59-7-608, 59-7-614.3, 59-10-1011, 59-10-1305*

SB 14 Renewable Energy Tax Credit Amendments—Sen. Ralph Okerlund *(Retrospective to January 1, 2015)* This bill harmonizes the alternative energy types that qualify for the corporate and individual income renewable energy tax credits.

- *Amends 59-2-102, 59-7-614, 59-10-1014, 59-10-1106*

SB 64 Utah Educational Savings Plan Amendments—Sen. Todd Weiler *(Multiple effective dates)* Retrospective to January 1, 2015, this bill: (1) modifies corporate tax deductions and individual income tax credit provisions related to Utah Educational Savings Plan accounts so that a person may receive a credit for monies deposited into their UESP account by another person, and (2) provides that if the UESP account is owned by a grantor trust, the persons who receive the grantor trust income shall be allowed the maximum amount of a qualified investment that corresponds to the state income tax return they file (e.g., if the persons who receive the benefit of the income file a married filing joint income tax return, they are allowed the maximum amount of a qualified investment that a UESP account owned by a husband and wife filing jointly are allowed); effective January 1, 2016, modifies tax return contribution provisions related to Utah Educational Savings Plan accounts to allow a person to direct part of their refund (instead of all of their refund) to their UESP account.

- *Amends 53B-8a-102, 53B-8a-106, 59-7-106, 59-10-1017, 59-10-1313*

SB 144 Modifications to Income Tax—Sen. Deidre Henderson *(Effective May 12, 2015)* This bill repeals provisions requiring the State Tax Commission to notify state agencies that the State Tax Commission is required to remove certain tax credits from tax returns; enacts provisions requiring the State Tax Commission to publish information pertaining to the requirement that the State Tax Commission remove certain tax credits and contributions from tax returns on the agency's website and on the public legal notice website.

- *Amends 59-7-903, 59-10-1002.1, 59-10-1304*

SB 156 Energy Efficient Vehicle Tax Credit for Motorcycles—Sen. Margaret Dayton *(Retrospective to January 1, 2015)* This bill enacts an energy efficient vehicle tax credit for qualifying electric motorcycles of the lesser of $750 or 35% of the purchase price of the motorcycle.

- *Amends 59-7-605, 59-10-1009*

SB 216 High Cost Infrastructure Tax Credits—Sen. Ralph Okerlund (*Effective January 1, 2016)* This bill directs the Office of Energy Development to issue a tax credit certificate for a nonrefundable corporate or individual income tax credit with a 7-year carryforward to an entity developing a high cost infrastructure project under certain circumstances; and provides tax credit eligibility criteria for an entity developing a high cost infrastructure project.

- *Amends 63M-4-401;*
- *Enacts 59-7-618, 59-10-1033, 63M-4-601, 63M-4-602, 63M-4-603, 63M-4-604, 63M-4-605*

SB 292 Achieving a Better Life Experience Program—Sen. Todd Weiler *(Effective January 1, 2016)* This bill enacts the Achieving a Better Life Experience Program Act within the Department of Workforce Services, which includes the creation of accounts for the purpose of allowing contributions on behalf of a beneficiary for the payment of qualified disability expenses; enacts nonrefundable corporate and individual income tax credits equal to the product of 5% and the total amount of contributions made during the taxable year for which the contributor receives a statement from the account administrator itemizing the contributions.

- *Enacts 35A-12-101, 35A-12-102, 35A-12-201, 35A-12-202, 35A-12-301, 35A-12-302, 35A-12-303, 35A-12-304, 35A-12-305, 35A-12-401, 35A-12-402, 59-7-618, 59-10-1033, 63I-2-235*

2015 First Special Session

SB 1001 Corporate Franchise and Income Tax Amendments—Sen. Howard A. Stephenson (*Effective August 19, 2015; retrospective to January 1, 2015*) This bill defines the term "overpayment" in Section 59-7-522 as the same as that term is defined in Section 59-1-1409, Utah Code: "overpayment" means the amount by which a tax, fee, or charge a person pays exceeds the amount of tax, fee, or charge the person owes. This bill also amends provisions related to a credit against or a refund of an overpayment of corporate franchise or income taxes: "The commission shall make a credit against or refund of any overpayment of a tax under this chapter for a taxable year if, in accordance with Section 59-7-519: (a) (i) a corporation agrees with the commissioner of internal revenue for an extension, or a renewal of an extension, of the period for proposing and assessing a deficiency in federal income tax for that taxable year; or (ii) there is a change in or correction of federal taxable income for that taxable year; and (b) the corporation files a claim for the credit or refund before the expiration of the time period within which the commission may assess a deficiency."

- *Amends 59-7-522*

2016

HB 26 Revenue and Taxation Interim Committee Report—Rep. Daniel McCay *(Effective May 10, 2016)* This bill repeals certain reports to and by the Revenue and Taxation Interim Committee, including the report made by the Property Tax Division on counties' mass appraisal database and the reports by the economists on the sales tax exemptions for machinery and equipment purchased by: (1) a manufacturing facility, mining establishment, or web search portal establishment under Section 59-12-104(14); and (2) an amusement, gambling, or entertainment establishment under Section 59-12-104(76); modifies the report by the Property Tax Division on equal payment agreements so that it is due only if the division enters into an equal payment agreement; and requires that all mandated reports be provided electronically to the committee.

- *Amends 35A-5-306, 59-1-213, 59-1-304, 59-2-303.1, 59-2-1308.5, 59-5-102, 59-7-607, 59-7-612, 59-7-613, 59-7-614.2, 59-7-614.5, 59-7-614.7, 59-7-614.8, 59-7-701, 59-7-903, 59-9-101, 59-10-1002.1, 59-10-1010, 59-10-1012, 59-10-1013, 59-10-1029, 59-10-1030, 59-10-1107, 59-10-1108, 59-10-1304, 59-12-103.1, 59-12-104, 59-12-104.2, 59-12-104.5, 59-23-4, 63M-4-505, 63N-2-810;*
- *Repeals 59-26-110*

HB 31 Enterprise Zone Amendments—Rep. Scott Sandall *(Retrospective to January 1, 2016)* This bill modifies the population requirements for a county or a municipality to qualify for designation as an enterprise zone (from not more than 50,000 to not more than 70,000 for a county and from not more than 15,000 to not more than 20,000 for a municipality); modifies the requirements to receive an enterprise zone tax credit by requiring an applicant for the credit to obtain a tax credit certificate from the Governor's Office of Economic Development (GOED) that indicates the amount of the credit for which the applicant qualifies; grants certain rulemaking authority to GOED related to enterprise zone tax credit certificates; and modifies GOED's reporting requirements related to enterprise zone tax credits.

- *Amends 63N-2-202, 63N-2-203, 63N-2-204, 63N-2-210, 63N-2-211, 63N-2-213;*
- *Enacts 59-7-614.10, 59-10-1036*

HB 39 Pass-Through Entity Return Filing Date—Rep. Steve Eliason *(Retrospective to January 1, 2016)* This bill provides that the date for a pass-through entity to file a tax return no longer follows the federal filing dates but remains on the 15th day of the 4th month after the taxpayer's taxable year end.

- *Amends 59-7-701, 59-10-507, 59-10-514, 59-10-518, 59-10-1403*

HB 61 Corporate Franchise and Income Tax Changes—Rep. John Knotwell *(Retrospective to January 1, 2016)* This bill addresses the apportionment of business income to the state for purposes of corporate franchise and income taxes by allowing a taxpayer in 2002 or 2007 NAICS Subsector 334, Computer and Electronic Product Manufacturing, an "optional sales factor weighted taxpayer," to choose, on an annual basis, whether to

apportion business income by the three-factor method, the double-weighted sales method, or the single sales factor method.

- *Amends 59-7-110, 59-7-302, 59-7-311*

HB 87 Clean Fuel Conversion Amendments—Rep. Stephen Handy *(Effective January 1, 2017)* This bill creates the Conversion to Alternative Fuel Grant Program Fund; authorizes the Department of Environmental Quality to make grants from the Conversion to Alternative Fuel Grant Program Fund to a person who installs conversion equipment on an eligible vehicle; and repeals corporate and individual income tax credits for vehicle conversions.

- *Amends 19-1-403, 19-2-302, 19-2-303, 19-2-304, 59-7-605, 59-10-1009, 63I-2-219;*
- *Enacts 19-1-403.3*

HB 208 Tax Issues Amendments—Rep. Steve Eliason *(Effective July 1, 2016)* This bill clarifies from which fund payments for certain tax credits should be paid; addresses the circumstances for which a transfer is made from the General Fund into the Education Fund for tax credits related to energy efficient vehicles; and addresses payment transfers for various tax credits and refunds.

- *Amends 59-2-1208, 59-2-1209, 59-7-605, 59-7-614.1, 59-7-618, 59-10-1005, 59-10-1009, 59-10-1033, 59-10-1105, 59-13-202*

SB 15 Apportionment of Business Income Amendments—Sen. Deidre Henderson *(Retrospective to January 1, 2016)* This bill addresses the apportionment of business income for purposes of corporate franchise and income taxes by repealing obsolete language; and makes technical and conforming changes.

- *Amends 59-7-110, 59-7-311*

SB 16 Tax Credit Amendments—Sen. Deidre Henderson *(Retrospective to January 1, 2016)* This bill repeals a provision that prohibits a person from carrying forward a tax credit if the State Tax Commission is required to remove the tax credit from a tax return; and exempts corporate and individual historic preservation tax credits from provisions requiring the State Tax Commission to remove the tax credits from a tax return based on usage.

- *Amends 59-7-903, 59-10-1002.1*

SB 60 Low-Income Housing Tax Credit Allocation—Sen. Todd Weiler *(Effective May 10, 2016)* This bill extends for an additional 10 years (through calendar year beginning on January 1, 2025) the formula for determining the aggregate annual tax credit that the Utah Housing Corporation may allocate for the Utah low-income housing tax credit.

- *Amends 59-7-607, 59-10-1010*

SB 102 High Cost Infrastructure Tax Credit Amendments—Sen. Ralph Okerlund *(Effective March 28, 2016)* This bill modifies the composition of the Utah Energy Infrastructure Authority Board and authorizes the Office of Energy Development to make rules to

implement the high cost infrastructure tax credit program and to establish criteria for an infrastructure cost-burdened entity to qualify for a tax credit.

- *Amends 63H-2-202;*
- *Enacts 63M-4-606*

SB 171 Economic Development Tax Credits Amendments—Sen. Curtis Bramble
(Retrospective to January 1, 2016) This bill repeals refundable corporate and individual income tax credits for certain business entities generating state tax revenue increases; provides that the Governor's Office of Economic Development may issue additional income tax credit certificates for investment in certain life science establishments; and changes the criteria for tax credits.

- *Amends 59-10-1025; 63N-2-802, 63N-2-803, 63N-2-806, 63N-2-808, 63N-2-810;*
- *Repeals 59-7-614.6, 59-10-1109*

2016 Third Special Session

HB 3001 Tax Credit Review Amendments—Jeremy A. Peterson (*Effective July 17, 2016*)
This bill requires the Revenue and Taxation Interim Committee to review certain credits related to individual income tax, corporate income tax, motor and special fuel tax, taxation of admitted insurers, and economic developments: and established requirements for the review by the Revenue and Taxation Interim Committee.

- *Amends 59-7-614.2, 59-7-614.5, 59-7-614.7, 59-7-614.8, 59-7-614.10, 59-7-619, 59-9-107, 59-10-1012, 59-10-1013, 59-10-1014, 59-10-1024, 59-10-1025, 59-10-1029, 59-10-1030, 59-10-1034, 59-10-1037, 59-10-1106, 59-10-1107, 59-10-1108, 59-13-202, 63N-2-106, 63N-2-213, 63N-2-305, 63N-2-810*
- *Enacts 59-7-159, 59-10-137*

2017

HB 24 Student Prosperity Savings Program—Tax Amendments—Rep. Jeremy A. Peterson
(Retrospective to January 1, 2017) This bill creates the Student Prosperity Savings Program to provide a process for disadvantaged high school students to obtain tax-advantaged college savings accounts; permits a corporation to subtract the amount of a donation to the program from unadjusted income; creates an individual income tax credit for a donation to the program for 5% of the amount of the donation; and outlines a method for donating to the program and obtaining proof of the donation.

- *Amends 53B-8a-102, 59-7-105, 59-7-106, 59-10-114, 59-10-202, 59-10-1017;*
- *Enacts 53B-8a-102.5, 53B-8a-201, 53B-8a-202, 53B-8a-203, 53B-8a-204, 53B-8a-205, 59-10-1017.1*

HB 25 Tax Incentive Review Amendments—Rep. Daniel McCay *(Effective March 23, 2017)*
This bill includes the Governor's Office of Economic Development and the Governor's Office of Management and Budget as offices that may receive income tax information; permits the Tax Commission to provide, for all taxes other than corporate or individual

income tax, taxpayer specific tax return data so long as the taxpayer's name, address, SSN, or taxpayer identification number is removed; requires the Tax Commission, in consultation with the Office of the Legislative Fiscal Analyst, to study and prepare a report on state revenue impacts of the sales and use tax exemptions and present their findings to the Revenue and Taxation Interim Committee before November 30, 2017.

- *Amends 52-4-103, 59-1-403, 63N-1-201;*
- *Enacts 36-30-101, 36-30-102, 36-30-201, 36-30-202, 36-30-203*

HB 36 Affordable Housing Amendments—Rep. Rebecca P. Edwards *(Retrospective to January 1, 2017)* This bill creates the Economic Revitalization and Investment Fund and establishes requirements for distributions from the fund; and increases the aggregate annual corporate and individual income tax credits the Utah Housing Corporation may allocate from the product of 12.5 cents and the population of Utah to the product of 34.5 cents and the population of Utah.

- *Amends 35A-8-501, 35A-8-506, 59-7-607, 59-10-1010;*
- *Enacts 35A-8-509, 35A-8-510, 35A-8-511, 35A-8-512, 35A-8-513*

HB 42 Insurance Related Modifications—Rep. James A. Dunnigan *(Retrospective to January 1, 2017)* This bill provides an exemption from the corporate income tax for surplus lines insurers that are subject to tax under Title 31A; and also provides an exemption from the corporate income tax for captive insurers that pay a fee under Title 31A.

- *Amends 16-6a-207, 16-6a-301, 31A-2-308, 31A-3-102, 31A-3-205, 31A-3-304, 31A-8-402.3, 31A-8-402.5, 31A-16-105, 31A-17-404, 31A-17-603, 31A-22-505, 31A-22-605, 31A-22-610.5, 31A-22-614.5, 31A-22-617, 31A-22-701, 31A-22-716, 31A-22-721, 31A-22-801, 31A-22-1902, 31A-23a-111, 31A-23a-115, 31A-23a-203, 31A-23a-302, 31A-23a-407, 31A-23a-412, 31A-23a-501, 31A-23b-102, 31A-23b-202.5, 31A-23b-209, 31A-23b-210, 31A-23b-401, 31A-26-209, 31A-26-210, 31A-26-213, 31A-30-106, 31A-30-106.1, 31A-30-107, 31A-30-107.1, 31A-35-103, 31A-37-102, 31A-37-106, 31A-37-202, 31A-37-204, 31A-37-301, 31A-37-303, 31A-37-305, 31A-42-201, 31A-44-603, 53-2a-1102, 59-7-102, 59-9-101, 63G-2-302;*
- *Enacts 31A-14-205.5, 31A-16a-101, 31A-16a-102, 31A-16a-103, 31A-16a-104, 31A-16a-105, 31A-16a-106, 31A-16a-107, 31A-16a-108, 31A-16a-109, 31A-16a-110, 31A-22-645, 31A-26-312, 31A-26-401, 31A-26-402, 31A-26-403;*
- *Repeals 31A-22-715, 31A-22-718, 31A-34-101, 31A-34-102, 31A-34-103, 31A-34-104, 31A-34-105, 31A-34-106, 31A-34-107, 31A-34-108, 31A-34-109, 31A-34-110, 31A-34-111, 31A-37-306*

HB 46 Pass-Through Entity Tax Amendments—Rep. Steve Eliason *(Retrospective to January 1, 2017)* This bill makes technical revisions to harmonize Subsections 59-10-117(2)(d) and (g) with the pass-through entity provisions of Chapter 10, Part 14.

- *Amends 59-10-117*

HB 219 Rural Tax Credit Amendments—Rep. Scott D. Sandall *(Retrospective to January 1, 2017)* This bill authorizes nonrefundable individual and corporate income tax credits for

contributions to a nonprofit corporation related to an approved project in an enterprise zone; establishes the requirements for the Governor's Rural Partnership Board and the Governor's Office of Economic Development to approve a project in an enterprise zone, and outlines the procedure for receiving a tax credit certificate from the Governor's Office of Economic Development for a qualified contribution.

- *Amends 63C-10-103, 63N-2-203;*
- *Enacts 59-7-614.11, 59-10-1038, 63N-2-213.5*

HB 416 Targeted Business Income Tax Credit Revisions—Rep. Rebecca P. Edwards *(Retrospective to January 1, 2017)* This bill modifies the application requirements for businesses to apply for a targeted business corporate or individual income tax credit as well as the Governor's Office of Economic Development oversight and reporting responsibilities in administering the targeted business income tax credit program.

- *Amends 63N-2-302, 63N-2-303, 63N-2-304, 63N-2-305*

SB 24 Heavy Duty Tax Credit Amendments—Sen. Daniel Hemmert (*Retrospective to January 1, 2017)* This bill clarifies that the corporate natural gas heavy-duty income tax credit is non-refundable; harmonizes the qualifications for the individual and corporate natural gas heavy-duty tax credits and corrects inconsistent term usage; amends the definition of "qualified heavy duty vehicle" to include those vehicles with a 100% electric drivetrain or a hydrogen-electric drivetrain; and specifies that in order to claim this credit a taxpayer must obtain authorization from the Director of the Division of Air Quality.

- *Amends 59-7-618, 59-10-1033*

SB 109 Small Employer Retirement Program—Sen. Todd Weiler *(Effective May 9, 2018)* For a taxable year beginning on or after January 1, 2018, and before January 1, 2019, this bill creates a nonrefundable $500 corporate and individual income tax credit for small employers that first offered employees access to a qualified retirement plan during that taxable year.

- *Enacts 59-7-621, 59-10-1038*

SB 132 Tax Provision Amendments—Sen. Curtis S. Bramble *(Effective July 1, 2017)* For a taxable year beginning on or after January 1, 2018, this bill provides that a taxpayer under NAICS 336111, Automobile Manufacturing is a sales factor weighted taxpayer for purposes of corporate income and franchise taxes. Effective July 1, 2017, this bill authorizes a sales and use tax exemption for the purchase or lease of machinery, equipment, or normal operating repair or replacement parts by a manufacturing facility operating under NAICS 336111 and located in the state and a sales and use tax exemption for the purchase or lease of equipment or normal operating repair or replacement parts with an economic useful life of less than 3 years by a manufacturing facility operating under NAICS 325120, Industrial Gas Manufacturing, and located in the state but only if the equipment or parts are used to manufacture hydrogen; requires a purchaser that receives either of these sales tax exemptions to report to the Governor's Office of Economic Development (GOED) annually on or before October 1 the purchase or lease price of all of the items for which the purchaser received the sales tax exemption

and the amount of sales tax the purchaser would have owed for those items but for the sales tax exemption; and requires GOED to report this information to the Revenue and Taxation Interim Committee on or before November 30.

- *Amends 59-7-302, 59-12-104, 59-12-104.5;*
- *Enacts 59-12-104.7, 63N-1-302*

SB 158 Pass-Through Entity Withholding Amendments—Sen. Curtis S. Bramble *(Effective May 9, 2017)* This bill defines "qualifying excess withholding" as amounts withheld: (1) by a pass-through entity that has a different taxable year than the pass-through entity requesting the refund, and (2) equal to the difference between the amount withheld on behalf of the requesting pass-through entity and 5% of the taxable income of the requesting pass-through entity; creates a process for pass-through entities to obtain a refund of qualifying excess withholding, if the qualifying excess withholding exceeds the pass-through entity's tax liability by $250,000; requires the Tax Commission, on or before November 30, 2018, to provide the Revenue and Taxation Interim Committee with the total number of refund requests made, the amounts refunded, the cost of audits conducted, and estimates of the number of refund requests the Tax Commission expects to receive if the threshold is increased or decreased, as well as audit costs expected at higher and lower thresholds.

- *Amends 59-10-529, 59-10-1403;*
- *Enacts 59-10-1403.3*

SB 199 ABLE Act Revisions—Sen. Todd Weiler *(Effective May 9, 2017)* This bill directs the Department of Workforce Services to either administer the state Achieving a Better Life Experience Program (ABLE), enter into a contract with a state that maintains a qualified ABLE program to provide Utah residents access to that state's qualified ABLE program, or inform eligible individuals and parents or legal guardians of eligible individuals about qualified ABLE programs offered by other states to which Utah residents may apply; and allows persons that contribute to any qualified ABLE program on behalf of a Utah resident beneficiary to claim a nonrefundable corporate or individual income tax credit.

- *Amends 35A-12-102, 35A-12-201, 59-7-620, 59-10-1035;*
- *Repeals 35A-12-202, 35A-12-301, 35A-12-302, 35A-12-303, 35A-12-304, 35A-12-305, 35A-12-401*

SB 249 Tax E-Filing Amendments—Sen. Curtis A. Bramble *(Effective January 1, 2018)* This bill requires an employer to file quarterly income tax withholding returns in an electronic format approved by the commission; and requires a mineral producer to file mineral production withholding returns in an electronic format prescribed by the commission.

- *Amends 59-6-103, 59-10-406*

SB 267 Utah Rural Jobs Act—Sen. Ralph Okerlund *(Effective May 9, 2017)* This bill creates a state nonrefundable corporate and individual income tax credit for investments in eligible small businesses primarily located in rural counties; and authorizes the state to approve up to $24,360,000 in tax credits if $42 million is invested in certain small businesses in the state. This bill provides the requirements for the Governor's Office of Economic Development (GOED) to approve a rural investment company, whose

investors may qualify for a tax credit; outlines the requirements for obtaining a tax credit certificate from GOED related to a contribution to a rural investment company and prohibits a taxpayer from claiming the credit without a valid certificate; requires GOED to provide the Tax Commission a report listing each claimant that received a tax credit; and requires GOED to order repayment of amounts received under the tax credit if the taxpayer fails to meet ongoing obligations under the program.

- *Enacts 59-7-621, 59-10-1038, 63N-4-301, 63N-4-302, 63N-4-303, 63N-4-304, 63N-4-305, 63N-4-306, 63N-4-307, 63N-4-308, 63N-4-309*

2018

HB 169 Commercial Waste Fee Amendments—Rep. John Knotwell *(Effective May 8, 2018)* This bill reduces the annual fee paid by an owner or operator of a commercial radioactive waste treatment or disposal facility by the amount of taxes the facility paid under Section 59-24-103.5 for the previous calendar year; beginning June 2018, requires the Tax Commission to annually, on or before June 1, report taxes paid under Section 59-24-103.5 to the Department of Environmental Quality (DEQ); and provides for an exemption from confidentiality to allow the Tax Commission to release that tax data to DEQ.

- *Amends 19-3-106, 59-1-403*

HB 293 Tax Rebalancing Revisions—Rep. Bradley Last *(Multiple effective dates)* For fiscal years beginning before July 1, 2023, this bill sets a minimum basic tax rate floor of 0.0016 until July 1, 2022; establishes the weighted pupil unit value tax rate at 0.000069 for 2018 to be adjusted annually by the Legislature; sets the estimated minimum basic tax rate for 2018 at 0.001669; modifies the qualifications for the homeowner's and renter's credits to exclude individuals whom another individual claims a federal tax credit for under IRC Section 24(h)(4); annually increases the maximum homeowner's property tax credit until 2022; reduces the state's **corporate and individual income tax** rates from 5% to 4.95%; clarifies when an individual is considered to have domicile in this state for purposes of income tax; modifies the calculation of the taxpayer tax credit; creates a study of the federal Tax Cuts and Jobs Act; addresses the apportionment of business income for income tax purposes for tax years beginning on or after January 1, 2019 by: phasing in a requirement that certain taxpayers use only the sales factor to calculate the fraction for apportioning business income to the state, allowing an optional apportionment taxpayer to choose between phased-in single sales factor and an equally weighted method, and requiring an optional apportionment taxpayer that chooses to apportion business income using the phased-in single sales factor method to continue using that method of apportionment in subsequent years according to the phase-in schedule, and provides a method for a taxpayer to determine if the taxpayer is an optional apportionment taxpayer.

- *Amends 11-13-302, 11-13-310, 53E-2-304, 53F-2-102, 53F-2-201, 53F-2-203, 53F-2-205, 53F-2-301, 53F-2-303, 53F-2-312, 53F-2-503, 53F-2-515, 53F-2-601, 53F-2-704, 53F-3-102, 53F-8-302, 53F-8-303, 53F-8-402, 53F-9-302, 53G-3-304, 53G-6-705, 59-2-102, 59-2-926, 59-2-1208, 59-2-1209, 59-7-104, 59-7-110, 59-7-201, 59-7-302, 59-7-311, 59-7-312, 59-7-315, 59-10-104, 59-10-136, 59-10-1018, 63I-2-211, 63I-2-253, 63I-2-259, 63J-1-220*

- *Enacts 53F-2-301.5, 53F-9-305, 53F-9-306, 59-1-102*
- *Repeals 53F-2-602, 53F-8-401, 53F-8-404, 53F-8-405, 53F-8-406, 53F-2-301, 59-7-302, 59-7-311, 59-7-312, 59-7-315*

HB 316 Tax Commission Information Sharing Amendments—Rep. Bradley Last *(Effective February 20, 2018)* This bill amends the circumstances under which the Tax Commission shall share income tax return information with the Office of Legislative Fiscal Analyst, the Office of Legislative Research and General Counsel, and the Governor's Office of Management and Budget; and sets out these offices' responsibility regarding privacy of the information obtained.

- *Amends 59-1-403;*
- *Enacts 59-1-403.1*

HB 409 Utah Life and Health Insurance Guaranty Association Amendments—Rep. James Dunnigan *(Effective January 1, 2019)* This bill authorizes a qualified insurer to claim a nonrefundable corporate income tax credit equal to 20% of a guaranty association assessment for each of the five years following the year of the assessment, and allows a qualified insurer to carryforward the portion of the tax credit that exceeds the qualified insurer's corporate income tax liability.

- *Amends 31A-8-103, 31A-27a-403, 31A-27a-701, 31A-27a-702, 31A-28-102,*
- *31A-28-103, 31A-28-105, 31A-28-106, 31A-28-107, 31A-28-108, 31A-28-109, 31A-28-111, 31A-28-112, 31A-28-113, 31A-28-114, 31A-28-119, 31A-28-120;*
- *Enacts 59-7-623*

SB 72 Business Income Tax Modifications—Sen. Wayne Harper *(Retrospective to January 1, 2018)* This bill modifies for a tax year beginning on or after January 1, 2018 and on or before December 31, 2018 the industries that must apportion business income using a single sales factor and provides a method for a taxpayer to determine if the taxpayer is an optional apportionment taxpayer who may choose either the equally weighted or double weighted apportionment of business income.

- *Amends 59-7-302, 59-7-311, 59-7-312, 59-7-315*

SB 141 Electric Energy Amendments—Sen. Curtis Bramble *(Retrospective to January 1, 2018)* This bill phases out the corporate tax credit for photovoltaic residential energy systems installed by December 31, 2023; modifies the individual tax credit for photovoltaic energy systems by extending the phase-out period until December 31, 2023 instead of December 31, 2021; and provides for the repeal of provisions relating to net metering of electricity.

- *Amends 59-7-614, 59-10-1014, 63I-1-254*

SB 244 Tax Reform Provisions – Sen. Howard A. Stephenson (*Effective May 8, 2018*) Amends provisions related to federal tax reform: Prohibits an individual from receiving the homeowner's or renter's credit if the individual is a dependent with respect to whom another individual claims certain tax credits; provides that a corporation may pay taxes on deferred foreign income in installments under certain circumstances; addresses when an individual

is considered to have domicile in this state for purposes of income tax; and makes technical and conforming changes.

- *Amends 59-2-1208, 59-2-1209, 59-10-136*
- *Enacts 59-7-118*

2018 Second Special Session

HB 2002 Repatriation Tax Amendments (*Retrospective to the last taxable year of a taxpayer beginning on or before December 31, 2017*) This bill adds deferred foreign income to the definition of unadjusted income for corporate income tax purposes and modifies the payment schedule for a corporate taxpayer to pay the income tax on deferred foreign income.

- *Amends 59-7-101, 59-7-118*

HB 2003 Income Tax Code Amendments (*Retrospective to January 1, 2018*) This bill prohibits a taxpayer from carrying a Utah net loss back to an earlier taxable year, limits the amount of Utah net loss that a taxpayer may carry forward, removes the 15-year time limit for a taxpayer to carry forward a Utah net loss, and modifies the calculation of the taxpayer tax credit to create a Utah personal exemption.

- *Amends 59-7-101, 59-7-110, 59-7-522, 59-10-1018*

2019

HB 109 Hydrogen Fuel Production Amendments—Rep. Douglas V. Sagers *(Effective Date: May 14, 2019)* Expands the definition of "throughput infrastructure project" to include a plant or facility that stores, produces, or distributes hydrogen for use as a fuel in zero emission motor vehicles for electrical generation or for industrial use in the context of allowable uses for money in the Permanent Community Impact Fund. It expands the definition of "high cost infrastructure project" to include the construction of a plant or other facility for the production and distribution of hydrogen fuel used for transportation in the context of a program to allow a tax credit for costs associated with the project; and expands the definition of "infrastructure" to include a solution-mined subsurface salt cavern.

- *Amends 35A-8-302, 63M-4-602*

HB 42 Utah Net Loss Effective Date Clarification—Rep. Travis M. Seegmiller *(Retrospective for a taxable year beginning on or after January 1, 2019)* Corrects the effective date for modifications to the Utah net operating loss deduction by changing in from "on January 1, 2019" to "for a taxable year beginning on or after January 1, 2019."

- *Uncodified Material Affected: Amends Uncodified Material*

HB 49 Repatriation Transition Tax Amendments—Rep. Steve Eliason *(Multiple effective dates)* Modifies the definition of unadjusted income to include deferred foreign income for the last taxable year of a taxpayer beginning on or before December 31, 2017 and a taxable year beginning on or after January 1, 2018; and provides for installment payments related to the tax on deferred foreign income beginning the first taxable year in which a corporation reports this income (previously first installment was required for the 2017 tax year).

- *Amends 59-7-101, 59-7-118*

HB 220 Radioactive Waste Amendments—Rep. Carl R. Albrecht *(Effective May 14, 2019)* Beginning on July 1, 2019, imposes a tax on radioactive waste facilities equal to the sum of: 12% of the gross receipts derived from the disposal of concentrated depleted uranium or containerized waste, 10% of the gross receipts derived from the disposal of processed waste, and 5% of the gross receipts derived from the disposal of uncontainerized, unprocessed waste.

- *Amends 19-3-103.7*
- *Enacts 59-24-103.7*

HB 264 Economic Development Modifications—Rep. Mike Winder *(Retrospective for a taxable year beginning on or after January 1, 2019)* Repeals corporate and individual income tax credits for alternative energy manufacturing; modifies provisions related to the Utah Rural Jobs Act; and repeals provisions related to the Alternative Energy Manufacturing Tax Credit Act.

- *Amends 59-7-159, 59-10-137, 59-10-1025, 63N-1-102, 63N-2-103, 63N-2-202, 63N-4-302, 63N-4-402*
- *Repeals 9-7-614.8, 59-10-1030, 63N-2-701, 63N-2-702, 63N-2-703, 63N-2-704, 63N-2-705*
- *Coordinates with 2019's HB 433 and 2019's SB 269*

HB 268 Tax and Fee Revisions—Rep. Steve Waldrip *(Effective May 14, 2019)* Repeals provisions relating to hazardous and treated hazardous waste disposal fees that applied through June 30, 2014; repeals provisions for determining the taxable value of beryllium sold or otherwise disposed of by the producer of the beryllium through December 31, 2004; repeals provisions relating to a tax on radioactive waste received at a radioactive waste facility that applied through June 30, 2003; repeals the Hazardous Waste Facility and Nonhazardous Solid Waste Facility Tax Act that applied through December 31, 2003; for a tax year beginning on or after January 1, 2019, defines captive insurance company, and requires an addback to corporate unadjusted income for any deduction under Chapter 7 for a royalty or fee that is paid to a captive insurance company for the use of an intangible asset where the intangible asset is owned by the captive insurance company but used by an entity claiming the deduction and related by common ownership to the captive insurance company.

- *Amends 19-6-118, 59-5-203, 59-7-101, 59-7-105, 59-7-402, 59-24-104*
- *Repeals 59-24-103, 59-25-101, 59-25-102, 59-25-103, 59-25-104, 59-25-105, 59-25-106, 59-25-108, 59-25-109*

HB 389 Incentive Program Amendments—Rep. Kay J. Christofferson *(Retrospective for a taxable year beginning on or after January 1, 2019)* Requires the Office of Energy Development to issue a certificate for the severance tax credit for well recompletion and workover expenses and electronically report certificate information to the Tax Commission; requires the Office of Energy Development to verify the severance tax credit for conversion of natural gas to hydrogen fuel for use in a zero emission motor vehicle and electronically report verification information to the Tax Commission; requires the Office of Energy Development to issue a certificate for the qualifying solar project individual income tax credit and electronically report certificate information to the Tax Commission; codifies the contents of a tax credit certification for the recycling market development zone tax credit and requires the Governor's Office of Economic Development to electronically report information from the tax credit certification to the Tax Commission; requires the Office of Energy Development to electronically report to the Tax Commission information on renewable energy system tax credits issued; codifies the targeted business income tax credit in the corporate and individual tax codes; and repeals the expired income tax credits for the purchase or lease of an energy efficient vehicle.

- *Amends 40-6-16, 59-5-102, 59-7-159, 59-7-610, 59-7-614, 59-7-614.10, 59-10-137, 59-10-210, 59-10-1007, 59-10-1014, 59-10-1024, 59-10-1037, 63M-4-401, 63N-2-213, 63N-2-304*
- *Enacts 59-7-624, 59-10-1112*
- *Repeals 59-7-605, 59-10-1009, 63N-2-305*

SB 12 FDIC Premium Deduction Amendments—Sen. Jerry W. Stevenson *(Retrospective to a taxable year beginning on or after January 1, 2019)* For a taxable year beginning on or after January 1, 2019, but beginning on or before December 31, 2019, authorizes a taxpayer to claim a Utah corporate and individual income tax subtraction from income equal to the FDIC premiums paid or incurred by the taxpayer between January 1, 2018 and December 31, 2019 that were disallowed as a deduction on their 2018 and 2019 federal income tax returns; for a taxable year beginning on or after January 1, 2020, authorizes a taxpayer to claim a Utah corporate and individual income tax subtraction from income equal to the FDIC premiums paid or incurred by the taxpayer during that taxable year that were disallowed as a deduction on their federal income tax return.

- *Amends 59-7-106, 59-10-114, 59-10-202*

SB 28 Income Tax Revisions—Sen. Curtis S. Bramble *(Retrospective to a taxable year beginning on or after January 1, 2019)* Clarifies in statute when a corporation is doing business or exercising a corporate franchise in the state for purposes of income taxation to match the current Tax Commission practice.

- *Amends 59-7-101, 59-7-104, 59-7-319, 59-7-402*

2019 First Special Session

HB 1003 Tax Incentive Oversight Amendments—Rep. Kay J. Christofferson *(Retrospective for a taxable year beginning on or after January 1, 2019)*. Modifies the independent certified public accountant review provisions of the severance tax credit well recompletion or workover and the motion picture income tax credit.

- *Amends 59-5-102, 63N-8-103*

2019 Second Special Session

SB 2001 Tax Restructuring Revisions – Sen. Lyle Hillyard (***Effective Date -*** *(1) The following sections take effect on April 1, 2020: Sections 15A-1-204, 26-36b-208, 59-1-1503, 59-12-102, 59-12-103, 59-12-104, 59-12-104.5, 59-12-1201, 59-13-323, 63I-2-259, 63M-4-702, and 72-2-124. (2) Subsection 65(b) of this bill takes effect on July 1, 2020. (3) The following sections take effect on January 1, 2021: (a) Section 41-6a-1642; and (b) Section 72-1-213.2*. **Contingent retrospective operation:** *If this bill is approved by less than two-thirds of all the members elected to each house, the following sections have retrospective operation for a taxable year beginning on or after January 1, 2020: Sections 35A-9-214, 59-7-104, 59-7-201, 59-7-610, 59-7-614.1, 59-7-618; 59-7-620, 59-10-104, 59-10-529.1, 59-10-1005, 59-10-1007, 59-10-1017, 59-10-1017.1, 59-10-1018, 59-10-1019, 59-10-1022, 59-10-1023, 59-10-1028, 59-10-1033, 59-10-1035, 59-10-1036, 59-10-1041, 59-10-1102.1, 59-10-1105, 59-10-1113, 59-10-1114, 59-10-1403.3; and Section 59-13-202*.) This bill amends and enacts provisions related to state and local taxes and revenue. This bill, with respect to income taxes: decreases the corporate franchise and income tax rate and the individual income tax rate; amends the calculation of certain tax credits to match the applicable income tax rate; repeals certain transfers from the General Fund into the Education Fund; modifies the calculation of the Utah personal exemption for purposes of the taxpayer tax credit; enacts a nonrefundable tax credit for social security benefits that are included in the claimant's federal adjusted gross income; provides that an individual who claims the tax credit for social security benefits may not also claim the retirement tax credit on the same return; enacts a refundable grocery tax credit; enacts a refundable state earned income tax credit for certain individuals who are experiencing intergenerational poverty; provides for apportionment of the state earned income tax credit and the grocery tax credit; provides a taxpayer tax credit rebate; creates an additional grocery tax credit. **This bill makes numerous other changes to Utah Code – refer to full bill for comprehensive summary. Refer to State Sales Tax section of this report for changes to Section 59-12 of the Code.**

- *Amends 15A-1-204, 26-36b-208, 32B-2-301, 32B-2-304, 32B-2-305, 35A-8-308, 35A-8-309, 41-6a-409, 41-6a-505, 41-6a-1406, 41-6a-1642, 41-12a-806, 53B-8a-106, 53G-10-406, 59-1-1503, 59-7-104, 59-7-201, 59-7-610, 59-7-614.1, 59-7-618, 59-7-620, 59-10-529.1, 59-10-1005, 59-10-1007, 59-10-1017, 59-10-1017.1, 59-10-1018, 59-10-1019, 59-10-1022, 59-10-1023, 59-10-1028, 59-10-1033, 59-10-1035, 59-10-1036, 59-10-1105, 59-10-1403.3, 59-12-102, 59-12-103, 59-12-104, 59-12-104.5, 59-12-1201, 59-13-202, 63I-2-253, 63I-2-259, 63I-2-272, 63M-4-702, 72-1-201, 72-1-213.1, 72-2-120, 72-2-124, 72-6-118, 72-9-603;*
- *Enacts 35A-9-214, 59-10-1018.1, 59-10-1041, 59-10-1102.1, 59-10-1113, 59-10-1113.1, 59-10-1114, 59-13-323, 59-13-601, 63I-2-241, 72-1-213.2*

Subsequently repealed in the 2020 General Session of the Legislature (see HB 185).

2020

HB 60 Corporate Income Tax Credit Amendments – Rep. Stewart E. Barlow (*Retrospective to a taxable year beginning on or after January 1, 2020*) Provides that a corporate contributor to an Achieving a Better Life Experience Program account may claim the corporate tax credit for the 2020 taxable year only; and repeals the corporate Achieving a Better Life Experience Program corporate tax credit on December 31, 2021.

- *Amends 59-7-620, 63I-2-259*

HB 179 Recycling Market Development Zone Tax Credit Amendments – Rep. Kay J. Christofferson (*Retrospective to a taxable year beginning on or after January 1, 2019*) Modifies the carry forward provisions of the recycling market development zone corporate and individual income tax credits by allowing a carry forward of the amount of the credit that the claimant did not use during the taxable year instead of limiting the carry forward to the amount of the credit that exceeds the claimant's tax liability; and limits the carry forward of the credit to purchases of machinery and equipment, (previously allowed the carryforward for other expenditures.)

- *Amends 59-7-610, 59-10-1002, 59-10-1007, 63I-1-263*

HB 185 Tax Restructuring Revisions - REPEAL – Rep. Francis D. Gibson (*Effective January 29, 2020*) Repeals S.B. 2001, Tax Restructuring Revisions, which was passed by the Utah Legislature during the 2019 Second Special Session.

HB 200 Addition to Income Revisions – Rep. Robert M. Spendlove (*Retrospective to a taxable year beginning on or after January 1, 2020*) Expands the corporate addition to income for royalties or expenses paid to a captive insurance company to royalties or expenses paid to an entity that is related to the corporation by common ownership; provides exceptions to the addition to income if the corporation can show that the related entity is subject to income taxes in the same taxable year on the royalties or expenses in Utah, another state, or a foreign country that has an income tax treaty with the U.S., or if the corporation paying the royalty has never owned the intangible asset.

- *Amends 59-7-105*

HB 357 Public Education Funding Stabilization – Rep. Robert M. Spendlove (*Effective January 1, 2021 if S.J.R. 9, Proposal to Amend the Utah Constitution - Use of Tax Revenue is approved by a majority of those voting in the next general election*) Directs the commission to at least quarterly divide income tax revenue generated under Chapters 7 and 10 between the Education Fund and the Uniform School Fund based on a pro-rata share of Education Fund and Uniform School Fund appropriations for the current fiscal year; authorizes the commission to annually credit to or draw from the Education Fund and the Uniform School Fund to reconcile differences between estimates and actual amounts.

- *Amends 53F-8-303, 53F-9-201, 53F-9-204, 59-7-532, 59-10-544;*
- *Enacts 53F-2-208, 53F-9-201.1;*

- *Repeals 53F-9-202*

SB 39 Affordable Housing Amendments – Sen. Jacob L. Anderegg (*Effective May 12, 2020*) Allows the corporate or individual Utah low-income housing tax credit to be assigned by a qualified taxpayer to another person if the qualified taxpayer provides written notice to the Utah Housing Corporation on a form prescribed by the Utah Housing Corporation that includes: that the assignor of the credit irrevocably elects not to claim the credit, and the contact information of the assignee; a qualified assignee will be issued a tax credit certificate by the Utah Housing Corporation and may claim the tax credit as if the assignee had met the requirements to claim the credit; beginning on or after January 1, 2021 authorizes a nonrefundable Utah low-income housing tax credit against insurance premium tax equal to the amount specified on a tax credit certificate issued by the Utah Housing Corporation if the taxpayer has not claimed the income or corporate tax credit.

- *Amends 17C-1-102, 17C-1-412, 35A-8-504, 35A-8-505, 59-7-607, 59-10-1010;*
- *Enacts 59-9-108*

SB 95 Economic Development Amendments – Sen. Scott D. Sandall (*Effective July 1, 2020*) Shifts administrative responsibilities for the Recycling Market Development Zone tax credit from the Governor's Office of Economic Development to the Department of Environmental Quality; modifies the carry forward provisions of the recycling market development zone individual income tax credit by allowing a carry forward for the amount of the credit that the claimant did not use during the taxable year instead of the amount that exceeds the taxpayer's tax liability; repeals the **corporate** and individual nonrefundable nonprofit contribution tax credits for tax years beginning on or after January 1, 2020; and prohibits new enterprise zones from being established on or after January 1, 2021.

- *Amends 53B-17-1101, 53B-18-1601, 59-7-610, 59-10-1007, 63A-3-110, 63A-5-305, 63C-10-103, 63I-1-263, 63J-1-602.2, 63N-1-501, 63N-2-203, 63N-2-204, 63N-2-208, 63N-2-213, 63N-4-104, 67-19-15;*
- *Enacts 17-54-101, 17-54-102, 17-54-103, 17-54-104, 63N-4-701, 63N-4-702, 63N-4-703, 63N-4-704;*
- *Renumbers and Amends 19-13-101, 19-13-102, 19-13-103, 19-13-104, 19-13-105, 19-13-106, 19-13-107, 19-13-108, 19-13-109, 19-13-110, 19-13-111;*
- *Repeals 13-1-14, 59-7-614.11, 59-10-1039, 63M-2-101, 63M-2-102, 63M-2-301, 63M-2-302, 63M-2-302.5, 63M-2-304, 63M-2-501, 63M-2-502, 63M-2-503, 63M-2-504, 63M-2-601, 63M-2-602, 63M-2-701, 63M-2-703, 63M-2-801, 63M-2-802, 63M-2-803, 63N-2-213.5, 63N-3-104, 63N-3-104.5;*
- *Coordination Clause: Impacts sections 59-7-610, 59-10-1007, 63I-1-263*

SJR 9 Proposal to Amend the Utah Constitution – Use of Tax Revenue – Sen. Daniel McCay (*Effective January 1, 2021 subject to approval by a majority of those voting in the next regular general election*) Amends the Utah Constitution to allow revenue from taxes on intangible property and income to be used to support children and individuals with a disability.

2020 Third Special Session

HB 3003 Income Tax Revisions – Robert Spendlove (*This bill has retrospective operation for a taxable year beginning on or after January 1, 2019. The changes to Section 59-10-114.1 have retrospective operation for a taxable year beginning on or after January 1, 2020; The changes to Section 59-7-118.1 have retrospective operation for: (a) the last taxable year of a taxpayer beginning on or before December 31, 2017; and (b) a taxable year beginning on or after January 1, 2018*). This bill: modifies the due date for an installment payment of the tax on deferred foreign income; modifies the payment of the corporate estimated income tax due dates; modifies the corporate and individual return filing dates, extension dates and periods, and the return and extension requirements; provides for when interest accrues on a late payment; adds and modifies definitions; creates a subtraction from adjusted gross income for certain distributions from a qualified retirement plan; and provides the circumstances under which the State Tax Commission shall extend the time to pay an income tax for the 2019 taxable year.

- *Enacts 59-7-118.1, 59-7-504.1, 59-7-505.1, 59-7-507.1, 59-10-103.2, 59-10-114.1, 59-10-514.2, 59-10-516.1, 59-10-522.1, 59-10-1403.4*,

2020 Fourth Special Session

HB 4003 Special Needs Opportunity Scholarship Program – Rep. Mike Schultz (*Effective January 1, 2021 except for Sections 59-7-109.1, 59-7-625, and 59-10-1041 which will take effect for a taxable year beginning on or after January 1, 2021*) This bill defines terms; creates the Special Needs Opportunity Scholarship Program (program); establishes requirements for a scholarship recipient and a private school that accepts scholarship money; requires the State Board of Education to oversee the program, including: selection of a scholarship granting organization; and reporting to the Public Education Appropriations Subcommittee; establishes the duties of a scholarship granting organization, including: accepting program donations; awarding scholarships; and issuing tax credit certificates; creates a nonrefundable corporate income tax credit and a nonrefundable individual income tax credit for certain program donations; prohibits a taxpayer from claiming more than one income tax benefit from making a program donation; and requires the Public Education Appropriations Subcommittee to study the feasibility of combining the program with the Carson Smith Scholarship Program.

- *Enacts 53E-1-202.1, 53E-7-401, 53E-7-402, 53E-7-403, 53E-7-404, 53E-7-405, 53E-7-406, 53E-7-407, 53E-7-408, 53E-7-409, 53E-7-410, 59-7-109.1, 59-7-625, 59-10-1041*

2020 Fifth Special Session

HB 5010 Covid-19 Economic Recovery Program – Rep. Robert Spendlove (*Effective June 29, 2020; Section 63N-12-508, effective July 1, 2020; Section 63I-2-263, effective October 15, 2020*) This bill creates numerous economic recovery programs in response to

COVID-19. This bill creates grant programs (the grant programs) for certain entities eligible to receive funding from county Botanical, Cultural, Recreational, and Zoological Organizations or Facilities sales tax revenue and their for-profit equivalents if the entity provides activities to encourage travel and tourism in the state to benefit communities or artists affected by COVID-19; institutions of higher education to provide education to employees displaced by COVID-19; business entities with revenue declines due to COVID-19 if the business entity provides a financial incentive to customers; and business entities to purchase supplies and materials to follow COVID-19 public health guidelines on safely returning employees to work; creates a public outreach and education program to encourage compliance with
COVID-19 health guidelines and receipt of medical care; grants rulemaking authority to the Division of Arts and Museums and the Governor's Office of Economic Development to administer the grant programs; requires the Division of Arts and Museums, the Governor's Office of Economic Development, and the Division of Finance to report information about the grant programs to certain members of the Legislature; **creates a subtraction from state income for funds received from the grant programs for state income tax purposes**; provides for the repealer of the grant programs and the public outreach and education program; and makes technical changes.

- *Amends 59-7-106, 59-10-114, 63I-2-259, 63I-2-263, 63N-12-508, 63N-12-508;*
- *Enacts 9-6-901, 9-6-902, 9-6-903, 9-6-904, 63A-3-111, 63I-2-209, 63N-15-101, 63N-15-102, 63N-15-103, 63N-15-201, 63N-15-202, 63N-15-301, 63N-15-302, 63N-15-401*

2020 Sixth Special Session

HB 6013 Corporate Income Net Loss Amendments – Rep. Robert Spendlove (*Retrospective operation for a taxable year beginning on or after January 1, 2018*) Amends corporate franchise and income tax provisions related to Utah net loss. This bill removes the 80% limitation on a Utah net loss carry forward for the 2018 through 2020 income tax years.

- *Amends 59-7-110*

SB 6005 Income Tax Amendments – Sen. Wayne A. Harper (*Retrospective operation for a taxable year beginning on or after January 1, 2020*). This bill modifies income tax provisions to provide that certain amounts received in response to COVID-19 are not subject to state income tax. This bill provides that certain amounts received from a forgiven loan under the Paycheck Protection Program or similar program are exempt from state corporate franchise and income tax by: modifying the definition of "unadjusted income"; and creating a subtraction from unadjusted income; provides that a grant or a forgiven loan provided by the state, a county within the state, or a municipality within the state in response to COVID-19 using certain federal funds is exempt from state corporate franchise and income tax by creating a subtraction from unadjusted income; provides that certain amounts received from a forgiven loan under the Paycheck Protection Program or similar program and an amount received as an individual recovery rebate are exempt from state individual income tax by: modifying the definition of "adjusted gross income"; and creating a subtraction from adjusted gross income; provides that a grant or a forgiven

loan provided by the state, a county within the state, or a municipality within the state in response to COVID-19 using certain federal funds is exempt from state individual income tax by creating a subtraction from adjusted gross income; and makes technical changes.

- *Amends 59-7-101, 59-7-106, 59-7-402,59-10-103, 59-10-114*

2021

HB 30 Tax Modifications – Rep. Stewart E. Barlow (*Effective May 5, 2021*) Authorizes the Tax Commission to disclose to a county, city, town, metro township, or military installation development authority tax collection data needed to verify revenue collected by the Tax Commission within the jurisdiction; clarifies that at least one new owner of residential property is required to sign a declaration that the property qualifies for the primary residential exemption (previously all new owners were required to sign); effective for a tax year beginning on or after January 1, 2021, reduces the rate used to calculate certain corporate and individual income tax credits from 5% to 4.95%.

- *Amends 11-41-102, 19-3-106, 26-36b-208, 35A-8-308, 35A-8-309, 59-1-401, 59-1-403, 59-1-403.1, 59-1-404, 59-2-103.5, 59-2-1007, 59-2-1602, 59-7-118, 59-7-159, 59-7-504, 59-7-505, 59-7-507, 59-7-610, 59-7-619, 59-7-620, 59-10-103, 59-10-114, 59-10-137, 59-10-507, 59-10-514, 59-10-516, 59-10-522, 59-10-1007, 59-10-1017, 59-10-1017.1, 59-10-1022, 59-10-1023, 59-10-1028, 59-10-1035, 59-10-1036, 59-10-1403, 59-10-1403.3, 59-12-102, 59-12-103, 59-12-104, 59-12-209, 59-12-210, 59-14-212, 62A-11-328, 63G-2-302*;
- *Repeals 59-7-118.1, 59-7-504.1, 59-7-505.1, 59-7-507.1, 59-10-103.2, 59-10-114.1, 59-10-514.2, 59-10-516.1, 59-10-522.1, 59-10-1403.4, 59-12-103.3;*
- *Coordination Clause: Impacts sections 10-1-304, 10-3c-204, 59-12-102, 59-12-209, 59-12-210*

HB 39 Corporate Tax Unadjusted Income Amendments – Rep. Douglas V. Sagers (*Retrospective to the last taxable year of a taxpayer beginning on or before December 31, 2017 and a taxable year beginning on or after January 1, 2018*) Modifies the definition of "special deductions" for purposes of calculating Utah "unadjusted income;" defines "special deduction" to include deductions under IRC Section 250 and IRC Section 965(c); clarifies that amounts included in federal taxable income under IRC Section 965(a) and IRC Section 951A qualify for the 50% corporate dividends received deduction under Subsection 59-7-106(1)(k).

- *Amends 59-7-101, 59-7-106, 59-7-402*

HB 46 Student Prosperity Savings Program Amendments – Rep. Steve Eliason (*Retrospective to a taxable year beginning on or after January 1, 2021*) Repeals the corporate income tax deduction and the individual income tax credit for donations to the Student Prosperity Savings Program.

- *Amends 53B-8a-203, 59-7-106, 59-10-1017, 63I-2-259;*
- *Repeals 59-10-1017.1;*

HB 91 Tax Credit for Alternative Fuel Heavy Duty Vehicles – Rep. Andrew Stoddard (*Retrospective to a taxable year beginning on or after January 1, 2021*) Enacts a nonrefundable corporate, gross receipts, and individual income tax credit for the purchase of a qualified heavy duty vehicle; specifies that the credit amount is equal to the amount stated on a tax credit certificate issued to the claimant by the director of the Division of Air Quality; limits the maximum value of the tax credit to an amount based on the calendar year in which the qualified purchase occurs; allows the credit to be carried forward for 5 years; requires the director of Division of Air Quality to annually report to the Tax Commission a list of taxpayers to which a tax credit certificate has been issued and the amount of each credit; and prohibits the credit from being assigned to another person.

- *Amends 63I-1-259;*
- *Enacts 59-7-618.1, 59-10-1033.1*

HB 223 Alternative Fuel Incentives Amendments – Rep. Melissa G. Ballard (*Retrospective to a taxable year beginning on or after January 1, 2022*) Enacts refundable corporate and individual income tax credits for hydrogen production systems; the credit is equal to the amount shown on a certificate issued by the Office of Energy Development (OED); authorizes OED to issue tax credits equal to the product of $0.12 and the number of kilograms of hydrogen produced from either renewable or nonrenewable sources during the tax year; limits OED from issuing a tax credit to a claimant for more than 5,600 metric tons of hydrogen production in a tax year or for production occurring after the first 48 months after the hydrogen production system is placed in commercial service; and requires OED to electronically report to the Tax Commission for each certificate issued: the claimant's name and identifying information, the amount of the tax credit, and the date the system was installed.

- *Amends 59-7-614, 59-10-1106;*
- *Enacts 59-7-626, 59-10-1113*

SB 25 Corporate Tax Amendments – Sen. Curtis Bramble (*Retrospective to a taxable year beginning on or after January 1, 2021*) Requires the Tax Commission to annually determine whether the IRS has released adequate corporate guidance regarding how to calculate the 80% of taxable income net operating loss limitation; and directs the Tax Commission, if by April 15 it finds that adequate federal guidance is unavailable for the previous tax year, to electronically notify the Revenue and Taxation Interim Committee (before the committee's next meeting) that the Tax Commission will apply the alternative calculation of the 80% limitation.

- *Amends 59-7-110*

2022

HB 25 Utah Rural Jobs Act Amendments – Rep. Nelson T. Abbott (*The changes to Sections 59-7-621 and 59-10-1038 have retrospective operation for a taxable year beginning on or after January 1, 2022.*) Modifies the carry-forward period authorized for the corporate and individual nonrefundable rural job creation tax credit. For a credit-

eligible contribution made before November 1, 2022, the carry-forward remains seven taxable years. For a credit eligible contribution made on or after November 1, 2022, the carry-forward period is limited to four taxable years. Directs the tax commission to disclose a taxpayer's return and other requested information to the Governor's Office of Economic Opportunity upon receipt of express written authorization from the taxpayer.

- *Amends 59-7-621, 59-10-1038, 63N-4-302, 63N-4-303, 63N-4-305, 63N-4-307, 63N-4-309*

HB 35 Economic Development Modifications (*Effective May 4, 2022*) This bill requires the Unified Economic Opportunity Commission, instead of the Business and Economic Development Subcommittee, to identify targeted industries for economic development in the state; modifies provisions related to the issuance of economic development tax credits by the Governor's Office of Economic Opportunity (GO Utah office), including by: defining and modifying terms; limiting tax credit eligibility to certain projects involving targeted industries, located within rural areas or approved by the Unified Economic Opportunity Commission; repealing provisions allowing a local government entity or community reinvestment agency to receive a tax credit; allowing a local government entity to create an economic development zone for the purpose of incentivizing projects within the local government entity's boundaries; allowing the GO Utah office to issue tax credits for projects that establish remote work opportunities in the state; requiring the GO Utah office to conduct an economic impact study to determine a business entity's eligibility for a tax credit; establishing requirements for the GO Utah office to enter into a written agreement with a business entity, including factors for the GO Utah office to consider in determining the duration and amount of tax credit; modifying provisions related to the process for a business entity to claim a tax credit; and allowing the GO Utah office to make rules for purposes of administration; and makes technical and conforming changes.

- *Amends 59-7-614.2, 63N-1a-102, 63N-1a-202, 63N-1a-301, 63N-2-102, 63N-2-103, 63N-2-104, 63N-2-105, 63N-2-107, 63N-3-102, 63N-3-111*
- *Enacts 63N-2-104.1, 63N-2-104.2, 63N-2-104.3, 63N-2-110*
- *Repeals 63N-2-108*

HB 268 Sales and Income Tax Amendments – Rep. Brady Brammer (*Effective May 4, 2022 except for change to Sections 59-7-302 and 59-7-303 which have retrospective operation to a taxable year beginning on or after January 1, 2022*) Beginning July 1, 2022, enacts a sales and use tax exemption for sales of a note, leaf, foil, or film, if the item: is used as currency; does not constitute legal tender of any state, the United States, or a foreign nation; and has a gold, silver, or platinum metallic content of 50% or more exclusive of any transparent polymer holder, coating, or encasement. Beginning July 1, 2022, enacts a sales and use tax exemption for amounts paid or charged for admission to an indoor skydiving, rock climbing, or surfing facility, if a trained instructor: is present with the participant, in person or by video, for the duration of the activity; and actively instructs the participant. Retrospective to a taxable year beginning on or after January 1, 2022, modifies the definition of "business income" to mean income that is apportionable under the U.S. Constitution and is not allocated under Utah law, or income that would be allocated to Utah under the U.S. 4 Constitution, but is apportioned rather than allocated under Utah law.

Creates an exception to the current method of determining business and nonbusiness income by authorizing a taxpayer to elect to treat all income derived from the sale of intangible property as apportionable business income. This election is irrevocable for the taxable year and must be made on or before the deadline for filing a return under an extension.

- *Amends 59-7-302, 59-7-303, 59-12-104*

SB 48 Income Tax Modifications – Sen. Daniel McCay (*Effective March 23, 2022; the changes to Sections 59-10-1019, 59-10-1042, and 59-10-1043 have retrospective operation for a taxable year beginning on or after January 1, 2021.*) Clarifies that when a nonrefundable corporate or individual income tax credit expires or is repealed, a taxpayer may still exhaust any qualified carry-forward of the credit. Modifies the phrase that must be printed in the individual income tax return and instruction booklet from "all state income tax dollars fund education" to "all state income tax dollars support education, children, and individuals with disabilities". Effective for a taxable year beginning on or after January 1, 2021, specifies that for a Utah income tax return filed jointly, if the nonrefundable retirement tax credit is claimed on the return neither the nonrefundable tax credit for social security benefits nor the nonrefundable tax credit for military retirement can be claimed on the same joint filed return.

- *Amends 59-10-103.1, 59-10-1019, 59-10-1042, 59-10-1043*
- *Enacts 59-7-538, 59-10-552*

SB 59 Tax Amendments – Sen. Daniel McCay (*Effective Date: Retrospective operation for a taxable year beginning on or after January 1, 2022*) Decreases the individual, corporate franchise and income tax rate from 4.95% to 4.85%. Expands the qualification for the social security benefits tax credit by increasing the income based phase-out thresholds for each filing status. Enacts an apportionable nonrefundable state earned income tax credit (EITC) equal to 15% of the federal EITC that the claimant is entitled to claim for the current taxable year.

- *Amends 59-7-104, 59-7-201, 59-10-104, 59-10-1002.2, 59-10-1042*
- *Enacts 59-10-1044*

SB 62 Special Needs Opportunity Scholarship Program Amendments – Sen. Lincoln Fillmore (*Changes to Sections 59-7-625 and 59-10-1041 have retrospective operation for a taxable year beginning on or after January 1, 2022*) Modifies the carry-over provisions of the individual and corporate tax credits for donation to a special needs opportunity scholarship program to authorize a one year carry-back in addition to the existing three year carry-forward.

- *Amends 53E-7-401, 53E-7-402, 53E-7-404, 53E-7-405, 53E-7-407, 53E-7-408, 59-7-625, 59-10-1041*

SB 76 Targeted Business Income Tax Credit Amendments – Sen. Daniel McCay (*Effective May 4, 2022*) Sunsets the refundable targeted business income tax credit such that it may only be claimed for a taxable year beginning before January 1, 2023.

- *Amends 59-7-159, 59-7-624, 59-10-137, 59-10-1112, 63I-2-259, 63I-2-263, 63N-2-304*

SB 211 Income Tax Fund Amendments – Sen. Jerry W. Stevenson (*Effective March 24, 2022; Amendments to Section 53F-9-201.1 take effect on July 1, 2022*) This bill changes the name of the Education Fund to the Income Tax Fund.

- *Amends 41-1a-422, 51-5-4, 53B-7-703, 53B-8-112, 53B-8-202, 53E-3-802, 53E-6-505, 53E-7-405, 53F-2-203, 53F-9-201, 53F-9-201.1 (Superseded 07/01/22), 53F-9-201.1 (Effective 07/01/22), 53F-9-204, 53F-9-301, 53F-9-302, 53F-9-303, 53F-9-304, 53F-9-305, 53F-9-306, 53F-9-307, 59-7-532, 59-7-614.1, 59-10-544, 59-10-1005, 59-10-1105, 59-13-202, 63A-5b-406, 63J-1-102, 63J-1-205, 63J-1-217, 63J-1-312, 63J-1-313, 63J-3-103, 63J-7-102*

2023

HB 54 Tax Revisions - Rep. Steve Eliason (*Effective May 3, 2023*) Retrospective to a taxable year beginning on or after January 1, 2023, reduces the corporate and individual income tax rate from 4.85% to 4.65%; modifies the individual income taxpayer tax credit by authorizing an additional Utah personal exemption in the year of a qualifying dependent's birth; expands eligibility for the social security income tax credit by increasing the phase-out threshold for each filing status as follows: married separate from $31,000 to $37,500, single from $37,000 to $45,000, head of household from $62,000 to $75,000, and married joint from $62,000 to $75,000; limits the Utah earned income tax credit to the lesser of: 20% of the federal earned income tax credit that a qualifying claimant is entitled to claim for the current tax year, and the total of the claimants Utah wages reported on form W-2 for the tax year. Subject to approval of S.J.R. 10, Proposal to Amend the Utah Constitution – Income Tax, by a majority of the voters in the next general election, effective January 1, 2025, repeals the state portion (1.75%) of the sales and use tax imposed on amounts paid or charged for grocery food or food ingredients (the local sales and use tax continues to be imposed on amounts paid or charged for grocery food and food ingredients at a rate of 1.25%).

- *Amends 59-7-104, 59-7-201, 59-10-104, 59-10-1018, 59-10-1042, 59-10-1044, 59-12-102, 59-12-103, 59-12-108, 63N-2-502, 63N-7-301*

HB 144 High Cost Infrastructure Development Tax Credit Amendments - Rep. Carl R. Albrecht (*Effective January 1, 2024*) Provides that the corporate high cost infrastructure development tax credit is exempt from expiration for lack of use for a taxable year beginning on or before December 31, 2026.

- *Amends 59-7-619, 79-6-602, 79-6-603*

HB 357 Decentralized Autonomous Organizations Amendments - Rep. Jordan D. Teuscher (*Effective for a taxable year beginning on or after January 1, 2024*) Defines "decentralized autonomous organization" to mean an organization created by smart contract that: is formed under Title 48, Chapter 5, Decentralized Autonomous Organization Act, and whose organizational rules allow individuals to coordinate for decentralized governance of the organization; defines "smart contract" to mean software code that: is deployed on a permissionless blockchain, consists of a set of predefined

instructions executed in a distributed manner by the nodes of an underlying blockchain network, and produces a change on the blockchain network; defines "permissionless blockchain" to mean a publically-distributed ledger that allows a person to transact and produce blocks in accordance with the blockchain protocol, in which the validity of the block is independent of the identity of the user; subjects a decentralized autonomous organization to the provisions of Title 59, Chapter 7, Corporate Franchise and Income Taxes if the organization elects to be classified as a corporation for federal tax purposes; specifies that, if an organization does not elect to be classified as a corporation for federal tax purposes, it shall be classified as a partnership for Utah tax purposes and is subject to the provisions of Title 59, Chapter 10, Part 14, Pass-Through Entities and Pass-Through Entity Taxpayer Act.

- *Enacts 48-5-101, 48-5-102, 48-5-103, 48-5-104, 48-5-105, 48-5-106, 48-5-107, 48-5-108, 48-5-109, 48-5-201, 48-5-202, 48-5-203, 48-5-204, 48-5-301, 48-5-302, 48-5-303, 48-5-304, 48-5-305, 48-5-306, 48-5-307, 48-5-401, 48-5-402, 48-5-403, 48-5-404, 48-5-405, 48-5-406*

HB 360 Unclaimed Property Amendments - Rep. Jefferson Moss (*Effective May 3, 2023*) Requires that, upon request of the deputy state treasurer or an agent of the deputy state treasurer, the Tax Commission shall disclose specified identifying corporate and individual income tax information obtained from a return filed under Title 59, Chapter 7, Corporate Franchise and Income Taxes, or Title 59, Chapter 10, Individual Income Tax Act, to the extent the disclosure is not prohibited under federal law; limits the information to be disclosed to the taxpayer's name, address, telephone number, county of residence, and social security number or federal employer identification number; prohibits the disclosed information from being used for any purpose other than returning unclaimed property in accordance with Title 67, Chapter 4a, Revised Unclaimed Property Act; subjects the deputy state treasurer or an agent of the deputy state treasurer to the confidentiality provisions of Section 59-1-403 for the disclosed information.

- *Amends 59-1-403*

HB 364 Housing Affordability Amendments - Rep. Stephen L. Whyte (*Multiple effective dates*) Retrospective for a taxable year beginning on or after January 1, 2023, modifies the definition of "qualified taxpayer" for purposes of claiming the Utah low-income housing tax credit against the individual, corporate, and insurance premium taxes; defines "qualified taxpayer" to mean a person who acquires an interest in a qualified development through one or more pass-through entities on or before December 31 of the tax year to which the credit relates, and who is included in the tax credit allocation report provided to the Tax Commission by the housing sponsor's designated reporter; requires the Utah Housing Corporation (corporation) to report to the Tax Commission, on or before January 31, each allocation certificate that the corporation issued to a housing sponsor during the previous calendar year; requires each housing sponsor to identify to the Tax Commission the housing sponsor's designated reporter; requires each designated reporter to provide the Tax Commission for each taxable year: a list of qualified taxpayers that have been allocated a portion of a Utah low-income housing tax credit, the allocated amount of the tax credit, and any other information prescribed by the Tax Commission.

- *Amends 10-9a-401,10-9a-403, 10-9a-408,17-27a-401,17-27a-403,17-27a-408, 59-7-607, 59-9-108, 59-10-1010, 63J-4-802, 72-1-304,72-2-124*
- *Enacts 35A-8-2401*

HB 528 Utah Energy Act Amendments - Rep. Ryan D. Wilcox (*Retrospective to a taxable year beginning on or after January 1, 2023*) Prohibits a corporate or individual income taxpayer from claiming or carrying forward the renewable energy system income tax credit (§§59-7-614 and 59-10-1106) and the alternative energy development income tax credit (§§59-7-614.7 and 59-10-1029) in the same taxable year.

- *Amends 59-7-614, 59-7-614.7, 59-10-1029, 59-10-1106*

SB 153 Governor's Office of Economic Opportunity Amendments – Sen. Ronald M. Winterton (*Effective May 3, 2023*) Clarifies that the economic development tax credit may not be authorized for a period in excess of 20 years; expands the definition of a "rural production" for purposes of the motion picture tax credit to include a county of the second class that has a national park within or partially within its boundaries; and harmonizes Subsection 63N-8-103(3)(c) with the repealer in Subsection 63I-1-263(32).

- *Amends 17C-1-603, 63N-1a-201, 63N-1b-402, 63N-1b-403, 63N-1b-404, 63N-2-104.3, 63N-3-102, 63N-3-105, 63N-3-106, 63N-3-107, 63N-3-111, 63N-3-801, 63N-3-802, 63N-3-1002, 63N-4-801, 63N-4-802, 63N-8-102, 63N-8-103, 63N-13-101, 63N-17-202, 63N-18-102*
- *Enacts* 63N-3-1201, 63N-3-1202
- *Renumbers and Amends 63N-18-201, (Renumbered from 63N-18-103, as enacted by Laws of Utah 2021, Chapter 304), 63N-18-202 (Renumbered from 63N-18-104, as enacted by Laws of Utah 2021, Chapter 304)*
- *Repeals 63N-3-109, 63N-18-101*

SB 203 Tax Amendments - Sen. Curtis S. Bramble (*Retrospective to a taxable year beginning on or after January 1, 2023*) For a taxable year beginning on or after January 1, 2023, modifies the corporate net operating loss (NOL) carry forward for losses arising in a tax year on or after January 1, 2008 to allow these losses to be carried forward for an unlimited number of years subject to an allowable NOL deduction limitation in any single year to 80% of Utah taxable income (this bill does not modify the allowable NOL deduction for tax years beginning on or before December 31, 2022).

- *Amends 59-7-110*

END OF CHAPTER

Inheritance Tax

Inheritance Tax

Legislation allowed for the starting of collections of an inheritance tax in 1934. However, it was not until 1935 that a tax mechanism was put into place that depended on the size of the inheritance. Originally this graduated structure called for estates valued between $10,000 and $25,000 to be taxed at 3 percent; $25,000-$75,000 inheritances to be taxed at 5 percent; $75,000-$125,000 inheritances to be taxed at 8 percent; and estates exceeding $125,000 to be taxed at 10 percent. These rates were modified in 1971 and 1973.

Starting in 1977 an amendment changed the base and rate of inheritance by basing it on the credit available for state estate tax against the federal estate tax. Federal changes phased out the state death tax credit and therefore eliminated Utah's inheritance tax after December 31, 2004. Since there is no longer a federal credit for state death taxes on the federal estate tax return, there is no longer basis for the Utah inheritance tax. As of 2011, Utah inheritance tax returns do not need to be filed.

Utah's estate tax system was commonly referred to as a "pick up" tax. This was because Utah picked up all, or a portion of, the credit for state death taxes allowed on the federal estate tax return (federal Form 706 or 706NA). The Inheritance Tax was equal to the state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return. The tax was applicable to all estates filing a Federal Estate Tax Return, Form 706. Revenues collected from the Inheritance Tax were allocated to the state General Fund.

UTAH CODE: 59-11

Inheritance Tax

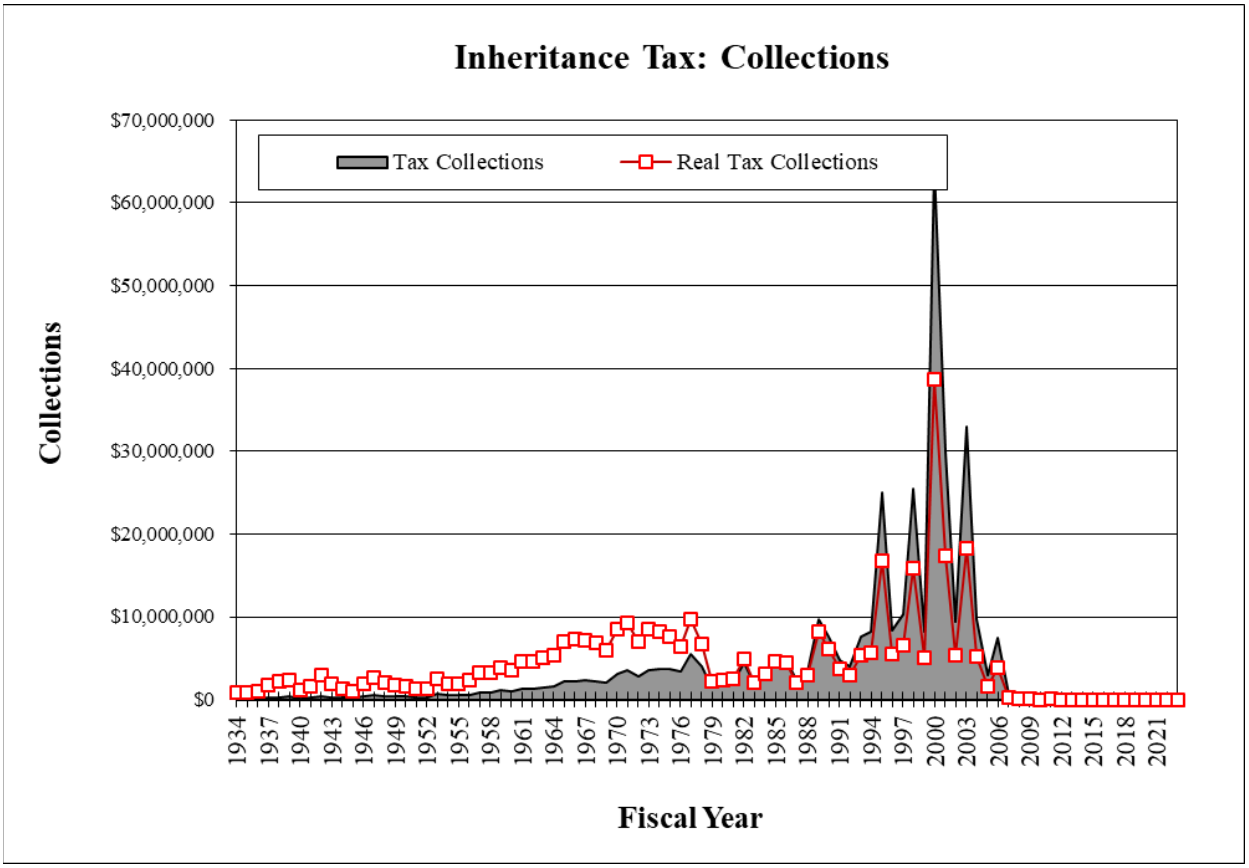
Fiscal Year	Tax Collections	Real Tax Collections[3]	Real Tax Per Capita	Tax Rate % 1st Bracket 10k-25k up to35k	2nd Bracket 25k-75k 35k-85k	3rd Bracket 75k-125k 85k over	4th Bracket 125k over	Time period 1935-68 1969-76
1934	$102,124	$785,569	$1.51	3.0	5.0	8.0	10.0	
1935	$123,193	$919,351	$1.76	3.0	5.0	8.0	10.0	
1936	$139,893	$1,021,117	$1.95	3.0	5.0	8.0	10.0	
1937	$239,446	$1,722,633	$3.27	3.0	5.0	8.0	10.0	
1938	$312,019	$2,166,799	$4.10	3.0	5.0	8.0	10.0	
1939	$336,284	$2,384,993	$4.39	3.0	5.0	8.0	10.0	
1940	$164,413	$1,182,827	$2.18	3.0	5.0	8.0	10.0	
1941	$234,716	$1,676,543	$3.04	3.0	5.0	8.0	10.0	
1942	$429,096	$2,919,020	$5.30	3.0	5.0	8.0	10.0	
1943	$313,236	$1,921,693	$3.36	3.0	5.0	8.0	10.0	
1944	$227,533	$1,315,220	$2.06	3.0	5.0	8.0	10.0	
1945	$189,128	$1,074,591	$1.78	3.0	5.0	8.0	10.0	
1946	$349,697	$1,942,761	$3.30	3.0	5.0	8.0	10.0	
1947	$532,907	$2,732,856	$4.28	3.0	5.0	8.0	10.0	
1948	$449,264	$2,014,637	$3.17	3.0	5.0	8.0	10.0	
1949	$436,111	$1,809,589	$2.77	3.0	5.0	8.0	10.0	
1950	$370,426	$1,556,412	$2.32	3.0	5.0	8.0	10.0	
1951	$309,807	$1,285,506	$1.85	3.0	5.0	8.0	10.0	
1952	$322,796	$1,241,523	$1.76	3.0	5.0	8.0	10.0	
1953	$647,717	$2,444,215	$3.38	3.0	5.0	8.0	10.0	
1954	$494,500	$1,852,060	$2.51	3.0	5.0	8.0	10.0	
1955	$504,228	$1,874,454	$2.50	3.0	5.0	8.0	10.0	
1956	$622,115	$2,321,325	$2.97	3.0	5.0	8.0	10.0	
1957	$892,077	$3,279,695	$4.06	3.0	5.0	8.0	10.0	
1958	$925,990	$3,295,338	$3.99	3.0	5.0	8.0	10.0	
1959	$1,100,580	$3,808,235	$4.51	3.0	5.0	8.0	10.0	
1960	$1,018,046	$3,498,440	$4.02	3.0	5.0	8.0	10.0	
1961	$1,366,623	$4,616,970	$5.13	3.0	5.0	8.0	10.0	
1962	$1,374,954	$4,598,508	$4.91	3.0	5.0	8.0	10.0	
1963	$1,508,956	$4,996,543	$5.22	3.0	5.0	8.0	10.0	
1964	$1,624,210	$5,307,876	$5.45	3.0	5.0	8.0	10.0	
1965	$2,182,090	$7,039,000	$7.20	3.0	5.0	8.0	10.0	
1966	$2,283,886	$7,250,432	$7.32	3.0	5.0	8.0	10.0	
1967	$2,328,322	$7,186,179	$7.12	3.0	5.0	8.0	10.0	
1968	$2,280,956	$6,829,210	$6.70	3.0	5.0	8.0	10.0	
1969	$2,088,378	$6,001,086	$5.83	5.0	8.0	10.0		
1970	$3,101,636	$8,451,324	$8.07	5.0	8.0	10.0		
1971	$3,593,586	$9,261,820	$8.69	5.0	8.0	10.0		
1972	$2,816,947	$6,955,425	$6.32	5.0	8.0	10.0		
1973	$3,565,540	$8,530,000	$7.51	5.0	8.0	10.0		
1974	$3,669,012	$8,263,541	$7.07	5.0	8.0	10.0		
1975	$3,784,893	$7,677,268	$6.41	5.0	8.0	10.0		
1976	$3,460,539	$6,432,229	$5.21	5.0	8.0	10.0		
1977	$5,564,283	$9,779,056	$7.69	*	*	*		
1978	$4,054,944	$6,691,327	$5.08	*	*	*		
1979	$1,423,243	$2,182,888	$1.60	*	*	*		
1980	$1,694,934	$2,334,620	$1.65	*	*	*		

Fiscal Year	Tax Collections	Real Tax Collections[3]	Real Tax Per Capita	Tax Rate %				
				1st Bracket	2nd Bracket	3rd Bracket	4th Bracket	Time period
				10k-25k	25k-75k	75k-125k	125k over	1935-68
				up to35k	35k-85k	85k over		1969-76
1981	$2,045,622	$2,482,551	$1.68	*	*	*		
1982	$4,514,081	$4,965,986	$3.28	*	*	*		
1983	$1,976,717	$2,048,411	$1.31	*	*	*		
1984	$3,120,730	$3,133,263	$1.96	*	*	*		
1985	$4,786,014	$4,606,366	$2.84	*	*	*		
1986	$4,725,406	$4,391,641	$2.67	*	*	*		
1987	$2,317,607	$2,114,605	$1.27	*	*	*		
1988	$3,443,460	$3,031,215	$1.81	*	*	*		
1989	$9,766,221	$8,255,470	$4.88	*	*	*		
1990	$7,593,334	$6,123,656	$3.59	*	*	*		
1991	$4,811,255	$3,681,144	$2.13	*	*	*		
1992	$3,974,780	$2,918,341	$1.64	*	*	*		
1993	$7,626,758	$5,436,036	$2.96	*	*	*		
1994	$8,188,879	$5,667,044	$3.00	*	*	*		
1995	$24,955,923	$16,839,354	$8.65	*	*	*		
1996	$8,326,201	$5,463,386	$2.74	*	*	*		
1997	$10,281,951	$6,553,187	$3.21	*	*	*		
1998	$25,417,407	$15,836,391	$7.54	*	*	*		
1999	$8,237,962	$5,053,964	$2.36	*	*	*		
2000	$64,559,037	$38,750,923	$17.67	*	*	*		
2001	$30,017,185	$17,431,582	$7.76	*	*	*		
2002	$9,424,067	$5,321,325	$2.32	*	*	*		
2003	$32,977,784	$18,331,175	$7.86	*	*	*		
2004	$9,674,489	$5,257,874	$2.22	*	*	*		
2005	$2,951,780	$1,562,615	$0.64	*	*	*		
2006	$7,448,037	$3,813,639	$1.52	**	**	**		
2007	$497,617	$246,834	$0.10	**	**	**		
2008	$95,249	$45,938	$0.02	**	**	**		
2009	$320,749	$148,976	$0.06	**	**	**		
2010	$60,572	$28,234	$0.01	**	**	**		
2011	$129,495	$59,386	$0.02	**	**	**		
2012	$0	$0	$0.00	**	**	**		
2013	$0	$0	$0.00	**	**	**		
2014	$0	$0	$0.00	**	**	**		
2015	$0	$0	$0.00	**	**	**		
2016	$0	$0	$0.00	**	**	**		
2017	$0	$0	$0.00	**	**	**		
2018	$0	$0	$0.00	**	**	**		
2019	$0	$0	$0.00	**	**	**		
2020	$0	$0	$0.00	**	**	**		
2021	$0	$0	$0.00	**	**	**		
2022	$0	$0	$0.00	**	**	**		
2023	$0	$0	$0.00	**	**	**		

*** Starting in 1977 an amendment changed the base and rate of inheritance by basing it on the credit available for state estate tax against the federal estate tax.**

**** Starting in 2006 the "pick-up" tax credit was turned into a deduction, eliminating Utah inheritance tax collections.**

3 Real numbers are based on the CPI and population of the previous year. The CPI base period for real numbers: 1982 to 1984 = 100


Inheritance Tax: Collections
Tax Collections
Real Tax Collections
Collections
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
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2018
2021
Fiscal Year

LEGISLATIVE HISTORY OF THE INHERITANCE TAX:

1935

SB 127 Inheritance Tax (*Effective July 1, 1935*) This act provided for a tax upon estates.

Inheritance tax rate

Inheritance Range	*Tax Rate*
$0 – $9,999	0.00%
$10,000 – $25,000	3.00 %
$25,000 – $75,000	5.00 %
$75,000 – $125,000	8.00 %
$125,000 – $∞	10.00 %

1941

SB 108 Inheritance Tax (*Passed March 5, 1941; In effect May 13, 1941*) An act relating to the determination of the gross estate for inheritance tax purposes and providing that the estate may be valued for such purposes as of the date of the decedent's death or nine months later.

1943

Prior to 1943 only debts of the estate were to be deducted to derive the net taxable estate. The amendment provided certain deductions for certain gifts and for the value of property upon which estate taxes were paid five years prior to the decedent's death.

1947

SB 108 Inheritance Tax *(Effective May 13, 1947*) Legislation included a $40,000 exemption for property inherited by husband, wife or children of the deceased. The exemptions apply to the 3 percent, 5 percent, and 8 percent brackets.

1963

HB 30 Refunding of Excess Inheritance Tax Paid (*Effective May 14, 1963*) This bill related to inheritance tax and provided for certain procedural changes. It also authorized the refunding of excess inheritance tax paid.

1966

Legislation addressed the transfer of property of decedent and net value of an estate. Safety deposit box inventories required. Information returns required of executors.

- *Chapter 12, Title 59 U.C.A.*

1969

SB 23 Inheritance Tax Revisions (*Effective July 1, 1969*) This amendment included deductions for an allowance up to $5,000 for the surviving spouse or children and inserted the $40,000 exemption (from gross income) in Section 59-12-7 UCA. This extended the $40,000 to all persons (in addition to the husband, wife of children of the deceased) for property inherited from an estate. This bill provided for the tax to be computed on the basis of a taxable estate rather than a net estate; provided for the method of computing the taxable estate; changed the alternative valuation date; provided for inclusion in the gross estate of the family allowance and for a limited deduction in the taxable estate; defined joint tenancy; provided for a different method of recording liens and the contents of such recordation; and repealed section 59-12-41, Utah Code Annotated.

1971

HB 110 Inheritance Tax (*Effective July 1, 1971*) This act imposed an additional tax when such a tax can be taken as a credit against the tax imposed by the federal government. The amendment changed the 1935 rates to those listed on the inheritance tax table. Effective date: "Where the date of death is July 1, 1971 or later."

1973

HB 85 Inheritance Tax Alternative Valuation Date (*Effective July 1, 1973*) This bill provided for changes in alternative valuation date. This act was effective on all estates where the date of death of the decedent is July 1, 1973, or later.

HB 188 Tax Waiver on Stock Transfer *(Effective May 8, 1979)* This act related to transfers of assets held in the name of a decedent, providing conditions when (Utah Inheritance Tax) waivers must be obtained before and executor can transfer assets from a decedent's estate and providing that a tax waiver is not necessary to transfer securities or intangible assets of a nonresident decedent. Repealed Section 59-12-38, Utah Code Annotated 1953.

HB 219 Inheritance Tax Amendment (*Effective July 1, 1973*) The amendment increased the exemption to $60,000 (from $10,000) where date of death is on or after July 1, 1973. Therefore, if the taxable estate was not over $35,000, the tax was 5 percent; if the taxable estate was over $35,000 but not over $85,000, the tax was $1,750 plus 8 percent of the excess over $35,000; if the taxable estate was over $85,000, the tax was $5,750 plus 10 percent of the excess over $85,000. Deductions from the gross estate were: 1) debts of the estate, 2) property market value received by the decedent upon which estate taxes were paid within five years prior to the decedent's death, 3) all gifts and contributions to the U.S., Utah or other religious, public, charitable, educational, or literary organizations, 4) an exemption of $60,000.

1977

SB 4 Inheritance Tax Reform (*Effective January 1, 1977*) The amendment changed the base and rate of the inheritance tax by basing it on the credit available for state death taxes against the federal estate taxes. It provided for differentiation between estates of residents and nonresidents. This bill also established the procedures with respect to this tax, its determination, payment and collection. This new law applied to all transfers of property as to which the decedent died on January 1, 1977, or later. The former law applied to all transfers of property wherein the decedent died prior to January 1, 1977.

1978

Estates are required to file a federal estate tax return; nonresident estate must prorate the death tax credit. Sections 59-12A-1 to 59-12A-14, U.C.A., 1953 (definition changed).

1979

SB 198 Inheritance Tax Returns Disclosure (*Effective March 20, 1979*) This bill made it unlawful for certain parties to disclose tax information relating to Utah inheritance tax returns and prescribed penalties for this.

1988

SB 62 Payment Extension for Inheritance Taxes (*Effective April 25*) The legislation provided that when an estate has received an extension for payment of federal estate taxes, the Tax Commission shall grant a similar extension for payment of state estate taxes

END OF CHAPTER

EXCISE TAXES

Cigarette & Tobacco Tax

Cigarette & Tobacco Products Tax

The cigarette tax in Utah was first imposed in 1933 at a rate of $.02 per pack of cigarettes. The tobacco tax was established in 1963 at a rate of 56 percent of manufacturer sales prices. Over time the rate for these taxes have undergone many changes and taxes on other tobacco products have been added.

Currently, the cigarette tax in Utah is $1.70 per package of 20 cigarettes and $2.125 per package of 25 cigarettes. In addition, tobacco products other than cigarettes are currently taxed at 86 percent of the manufacturer's sales price, while moist snuff is taxed at $1.83 per ounce and little cigars are taxed at $.085 per little cigar. In 2020, Utah began imposing a tax on electronic cigarettes of 56 percent of manufacturer's sales price, and in 2021 the state began imposing a tax at this same rate on nontherapeutic nicotine devices and substances. Also in 2021, the state began imposing a tax on alternative nicotine products of $1.83 per ounce. Revenue from cigarette and tobacco products is also derived from various licenses and fees for distributors on these products.

The first $7,950,000 of revenue from the cigarette tax each year is deposited in the Cigarette and Tobacco Prevention Restricted Account. Additionally, all revenue from electronic cigarettes, nontherapeutic nicotine devices/substances, and alternative nicotine products is deposited in the Electronic Cigarette Substance and Nicotine Product Tax Restricted Account. The remaining revenue from cigarettes and other tobacco products is deposited into the General Fund.

UTAH CODE: 59-14

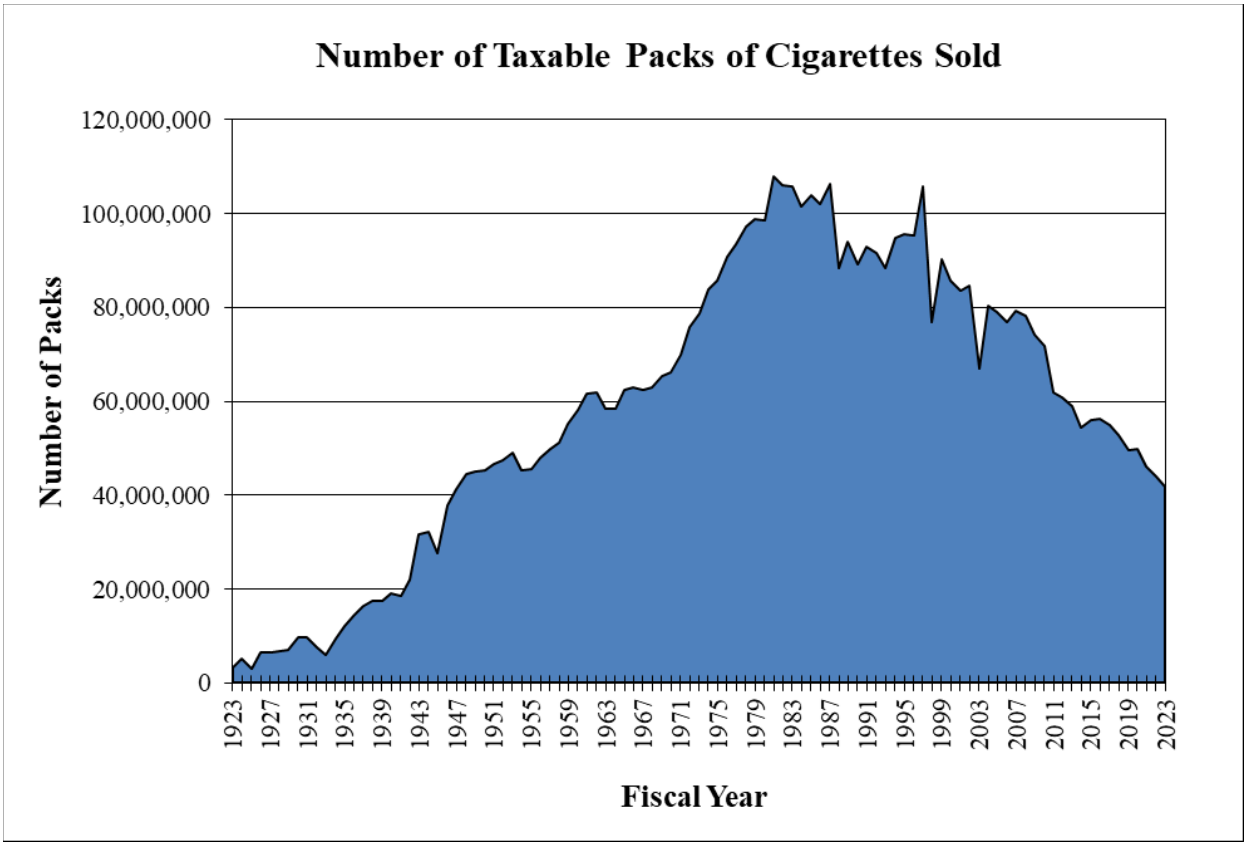
Cigarette & Tobacco Tax

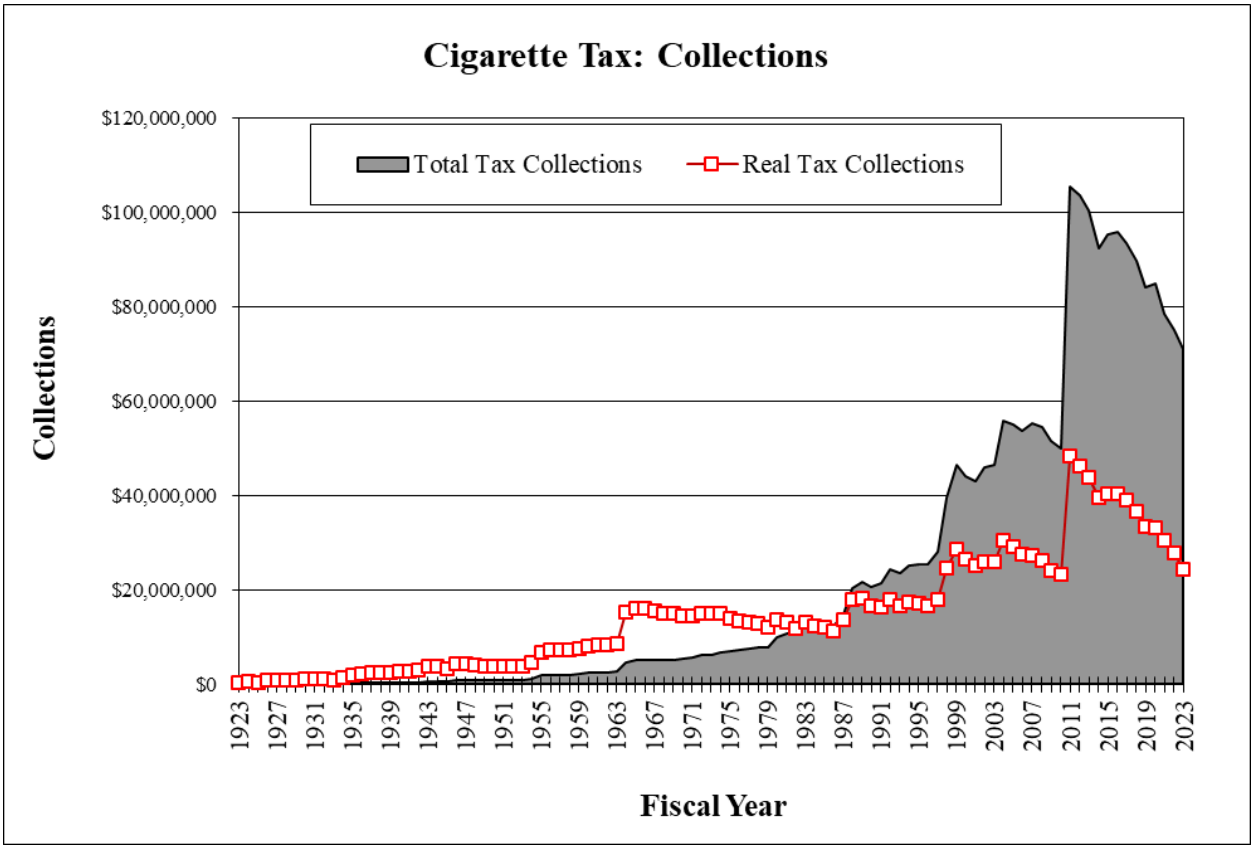
	Cigarette Tax							Tobacco Tax						
Fiscal Year	General Fund Cigarette Tax Collections	Cigarette & Tobacco Prevention Restricted Tax Collections	Total Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate: $/Pack	Derived No. Of Packs Sold	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate %	Cigarette & Tobacco License Tax Collections	E-Cigarette Substance & Nicotine Product Tax	Notes
1923	69000		69,000	410,714	0.88	0.0200	3,450,000							1
1924	106000		106,000	619,883	1.31	0.0200	5,300,000							
1925	61000		61,000	356,725	0.74	0.0200	3,050,000							
1926	129,000		129,000	737,143	1.51	0.0200	6,450,000							
1927	128,000		128,000	723,164	1.46	0.0200	6,400,000							
1928	136,000		136,000	781,609	1.56	0.0200	6,800,000							
1929	143,000		143,000	836,257	1.66	0.0200	7,150,000							
1930	193,000		193,000	1,128,655	2.22	0.0200	9,650,000							
1931	197,000		197,000	1,179,641	2.32	0.0200	9,850,000							
1932	150,251		150,251	988,493	1.92	0.0200	7,512,550							
1933	120,045		120,045	876,241	1.70	0.0200	6,002,250							
1934	189,396		189,396	1,456,892	2.81	0.0200	9,469,800							2
1935	243,165		243,165	1,814,664	3.48	0.0200	12,158,250							
1936	284,493		284,493	2,076,591	3.96	0.0200	14,224,650							
1937	326,264		326,264	2,347,223	4.45	0.0200	16,313,200							
1938	348,473		348,473	2,419,951	4.58	0.0200	17,423,650							
1939	348,921		348,921	2,474,617	4.56	0.0200	17,446,050							
1940	380,442		380,442	2,736,993	5.04	0.0200	19,022,100							
1941	369,427		369,427	2,638,764	4.78	0.0200	18,471,350							
1942	438,577		438,577	2,983,517	5.41	0.0200	21,928,850							
1943	634,137		634,137	3,890,411	6.81	0.0200	31,706,850							
1944	646,326		646,326	3,735,988	5.84	0.0200	32,316,300							
1945	553,147		553,147	3,142,881	5.20	0.0200	27,657,350							
1946	757,165		757,165	4,206,472	7.14	0.0200	37,858,250							
1947	826,940		826,940	4,240,718	6.65	0.0200	41,347,000							
1948	888,009		888,009	3,982,103	6.26	0.0200	44,400,450							
1949	903,123		903,123	3,747,398	5.74	0.0200	45,156,150							
1950	905,489		905,489	3,804,576	5.67	0.0200	45,274,450							
1951	931,213		931,213	3,863,954	5.55	0.0200	46,560,650							
1952	951,777		951,777	3,660,681	5.18	0.0200	47,588,850							
1953	978,855		978,855	3,693,792	5.10	0.0200	48,942,750							
1954	1,231,463		1,231,463	4,612,221	6.24	0.0272	45,224,495							3,4
1955	1,824,278		1,824,278	6,781,703	9.04	0.0400	45,606,950							
1956	1,917,469		1,917,469	7,154,735	9.14	0.0400	47,936,725							
1957	1,996,378		1,996,378	7,339,625	9.07	0.0400	49,909,450							
1958	2,045,613		2,045,613	7,279,762	8.81	0.0400	51,140,325							
1959	2,206,133		2,206,133	7,633,678	9.03	0.0400	55,153,325							
1960	2,329,515		2,329,515	8,005,206	9.20	0.0400	58,237,875							

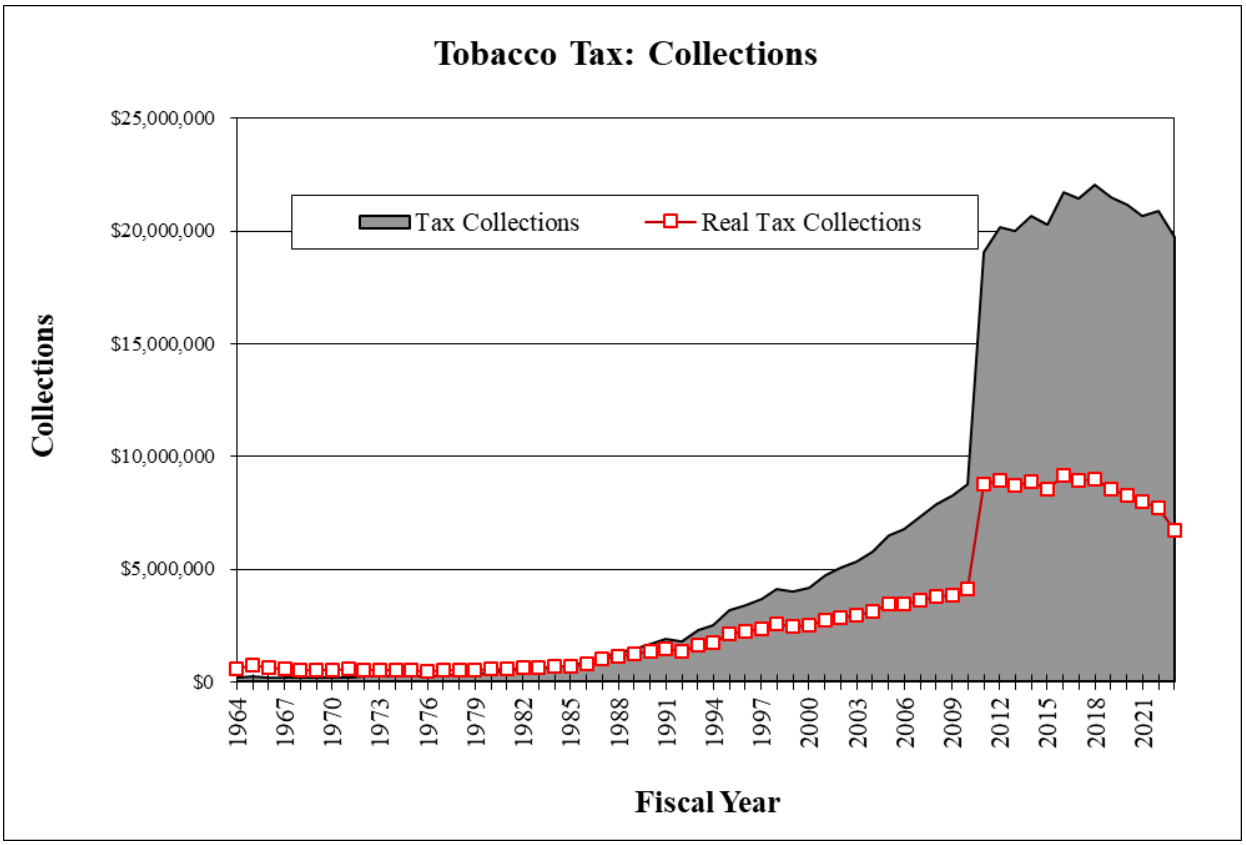
	Cigarette Tax							Tobacco Tax						
Fiscal Year	General Fund Cigarette Tax Collections	Cigarette & Tobacco Prevention Restricted Tax Collections	Total Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate: $/Pack	Derived No. Of Packs Sold	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate %	Cigarette & Tobacco License Tax Collections	E-Cigarette Substance & Nicotine Product Tax	Notes
1961	2,465,414		2,465,414	8,329,101	9.25	0.0400	61,635,350							
1962	2,471,708		2,471,708	8,266,582	8.83	0.0400	61,792,700							
1963	2,630,727		2,630,727	8,711,017	9.09	0.0450	58,408,681							5
1964	4,667,788		4,667,788	15,254,209	15.66	0.0800	58,347,350	179,658	587,118	0.60	25.0			
1965	4,995,076		4,995,076	16,113,148	16.48	0.0800	62,438,450	225,934	728,819	0.75	25.0			
1966	5,042,644		5,042,644	16,008,394	16.15	0.0800	63,033,050	193,444	614,108	0.62	25.0			
1967	4,993,168		4,993,168	15,411,012	15.27	0.0800	62,414,600	183,155	565,293	0.56	25.0			
1968	5,028,470		5,028,470	15,055,299	14.77	0.0800	62,855,875	179,572	537,641	0.53	25.0			
1969	5,238,619		5,238,619	15,053,503	14.63	0.0800	65,482,738	182,860	525,460	0.51	25.0			
1970	5,294,104		5,294,104	14,425,351	13.78	0.0800	66,176,300	190,836	519,989	0.50	25.0			6
1971	5,596,549		5,596,549	14,424,095	13.53	0.0800	69,956,863	214,843	553,719	0.52	25.0			
1972	6,057,789		6,057,789	14,957,504	13.58	0.0800	75,722,363	223,404	551,615	0.50	25.0			
1973	6,291,683		6,291,683	15,051,873	13.26	0.0800	78,646,038	228,956	547,742	0.48	25.0			
1974	6,702,487		6,702,487	15,095,691	12.91	0.0800	83,781,088	238,302	536,716	0.46	25.0			
1975	6,862,185		6,862,185	13,919,239	11.63	0.0800	85,777,313	267,705	543,012	0.45	25.0			
1976	7,268,563		7,268,563	13,510,340	10.95	0.0800	90,857,038	264,266	491,201	0.40	25.0			
1977	7,482,565		7,482,565	13,150,378	10.34	0.0800	93,532,063	302,307	531,295	0.42	25.0			
1978	7,775,024		7,775,024	12,830,073	9.75	0.0800	97,187,800	314,188	518,462	0.39	25.0			
1979	7,908,215		7,908,215	12,129,164	8.89	0.0800	98,852,688	334,527	513,078	0.38	25.0			
1980	9,853,608		9,853,608	13,572,463	9.59	0.1000	98,536,080	417,634	575,253	0.41	25.0			7
1981	10,794,895		10,794,895	13,100,601	8.89	0.1000	107,948,950	498,475	604,945	0.41	25.0			
1982	10,612,198		10,612,198	11,674,585	7.71	0.1000	106,121,980	552,768	608,106	0.40	25.0			
1983	12,689,134		12,689,134	13,149,362	8.44	0.1200	105,742,783	602,210	624,052	0.40	25.0			8
1984	12,195,759		12,195,759	12,244,738	7.68	0.1200	101,631,325	668,036	670,719	0.42	25.0			
1985	12,486,660		12,486,660	12,017,960	7.41	0.1200	104,055,500	697,269	671,096	0.41	25.0			
1986	12,249,017		12,249,017	11,383,845	6.93	0.1200	102,075,142	885,456	822,914	0.50	25.0			
1987	14,821,945		14,821,945	13,523,672	8.13	0.1393	106,412,218	1,135,228	1,035,792	0.62	35.0			9,10
1988	20,349,552		20,349,552	17,913,338	10.68	0.2300	88,476,313	1,281,198	1,127,815	0.67	35.0			
1989	21,619,249		21,619,249	18,274,936	10.81	0.2300	93,996,735	1,472,450	1,244,675	0.74	35.0			
1990	20,547,525		20,547,525	16,570,585	9.71	0.2300	89,337,065	1,708,732	1,378,010	0.81	35.0			
1991	21,400,323		21,400,323	16,373,621	9.47	0.2300	93,044,883	1,898,597	1,452,637	0.84	35.0			
1992	24,280,511		24,280,511	17,827,101	10.01	0.2650	91,624,570	1,819,802	1,336,125	0.75	35.0			11
1993	23,458,288		23,458,288	16,720,091	9.10	0.2650	88,521,842	2,308,298	1,645,259	0.90	35.0			
1994	25,133,853		25,133,853	17,393,670	9.21	0.2650	94,844,728	2,517,841	1,742,451	0.92	35.0			
1995	25,330,565		25,330,565	17,092,149	8.78	0.2650	95,587,038	3,160,297	2,132,454	1.10	35.0			
1996	25,278,089		25,278,089	16,586,673	8.31	0.2650	95,389,015	3,415,608	2,241,213	1.12	35.0			
1997	28,026,713		28,026,713	17,862,787	8.74	0.2650	105,761,181	3,695,886	2,355,568	1.15	35.0			
1998	39,641,568		39,641,568	24,698,796	11.76	0.5150	76,973,918	4,129,735	2,573,044	1.23	35.0			12
1999	46,201,563	250,000	46,451,563	28,497,891	13.31	0.5150	90,197,210	4,007,879	2,458,821	1.15	35.0	19,170		
2000	43,841,793	250,000	44,091,793	26,465,662	12.07	0.5150	85,615,132	4,161,937	2,498,161	1.14	35.0	13,110		

	Cigarette Tax							Tobacco Tax						
Fiscal Year	General Fund Cigarette Tax Collections	Cigarette & Tobacco Prevention Restricted Tax Collections	Total Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate: $/Pack	Derived No. Of Packs Sold	Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate %	Cigarette & Tobacco License Tax Collections	E-Cigarette Substance & Nicotine Product Tax	Notes
2001	42,859,511	250,000	43,109,511	25,034,559	11.14	0.5150	83,707,788	4,729,248	2,746,369	1.22	35.0	24,000		
2002	44,430,883	1,508,502	45,939,385	25,939,800	11.32	0.5421	84,740,251	5,055,002	2,854,321	1.25	35.0	17,060		13
2003	38,539,028	7,975,372	46,514,400	25,855,698	11.09	0.6950	66,927,194	5,318,467	2,956,346	1.27	35.0	13,130		14
2004	47,655,824	8,216,794	55,872,618	30,365,553	12.80	0.6950	80,392,256	5,790,075	3,146,780	1.33	35.0	22,070		
2005	46,512,461	8,410,558	54,923,019	29,075,182	11.96	0.6950	79,025,927	6,510,897	3,446,743	1.42	35.0	24,255		
2006	45,348,314	8,187,942	53,536,256	27,412,317	10.94	0.6950	77,030,584	6,763,963	3,463,371	1.38	35.0	19,869		
2007	46,510,880	8,647,757	55,158,637	27,360,435	10.62	0.6950	79,364,945	7,314,289	3,628,120	1.41	35.0	19,565		
2008	45,910,183	8,478,705	54,388,888	26,231,486	9.95	0.6950	78,257,393	7,857,435	3,789,601	1.44	35.0	17,832		
2009	43,789,904	7,780,573	51,570,477	23,952,512	8.90	0.6950	74,202,125	8,252,165	3,832,815	1.42	35.0	15,891		
2010	42,190,599	7,690,338	49,880,937	23,250,506	8.51	0.6950	71,771,132	8,795,539	4,099,777	1.50	35.0	19,863		
2011	99,141,534	6,153,701	105,295,235	48,288,162	17.42	1.7000	61,938,374	19,081,834	8,750,887	3.16	86.0	17,545		15
2012	96,820,243	6,807,864	103,628,107	46,069,426	16.32	1.7000	60,957,710	20,153,601	8,959,585	3.17	86.0	14,010		
2013	92,457,080	7,950,000	100,407,080	43,732,449	15.25	1.7000	59,062,988	19,981,965	8,703,174	3.04	86.0	19,420		
2014	84,357,578	7,950,000	92,307,578	39,624,299	13.64	1.7000	54,298,575	20,676,427	8,875,641	3.05	86.0	25,880		
2015	87,421,197	7,950,000	95,371,197	40,285,887	13.67	1.7000	56,100,704	20,290,161	8,570,797	2.91	86.0	12,600		
2016	87,930,329	7,950,000	95,880,329	40,452,933	13.47	1.7000	56,400,194	21,720,443	9,164,087	3.05	86.0	16,780		
2017	85,520,535	7,950,000	93,470,535	38,944,920	12.72	1.7000	54,982,668	21,438,873	8,932,603	2.92	86.0	21,700		
2018	81,698,009	7,950,000	89,648,009	36,573,111	11.71	1.7000	52,734,123	22,029,132	8,987,081	2.88	86.0	14,300		
2019	76,207,715	7,950,000	84,157,715	33,514,683	10.55	1.7000	49,504,538	21,483,265	8,555,423	2.69	86.0	880		
2020	76,893,627	7,950,000	84,843,627	33,186,507	10.27	1.7000	49,908,016	21,181,399	8,285,085	2.56	86.0	550		
2021	70,589,142	7,950,000	78,539,142	30,346,138	9.24	1.7000	46,199,496	20,662,182	7,983,502	2.43	86.0	350	7,431,350	16
2022	67,042,669	7,950,000	74,992,669	27,672,571	8.28	1.7000	44,113,334	20,887,856	7,707,696	2.31	86.0	1,010	13,776,323	
2023	63,175,417	7,950,000	71,125,417	24,299,767	7.14	1.7000	41,838,481	19,721,746	6,737,870	1.98	86.0	750	14,689,338	

1 Rough estimates for years 1923 to 1931. These years are prior to the existence of the Utah State Tax Commission. The data in these years are not available from the State Tax Commission. Prior to this time, the Cigarette Tax was administered by the State Treasurer.
2 The law was changed from the retailer buying the stamp to the wholesaler; after this, collections from the tax were more efficient.
3 4¢ / pack effective Feb 19, 1954.
4 First million collected distributed to the Uniform School Fund, the rest of the collections are distributed to the General Fund.
5 Tax on tobacco enacted July 1, 1963 with a rate of 25% of the manufacturer's sales price; 8¢ / pack effective May 15, 1963.
6 Distribution changed: all collections go into the General Fund.
7 10¢ / pack effective July 1, 1979.
8 12¢ / pack effective July 1, 1982.
9 Tobacco tax rate increase to 35% of manufacturer's sales price effective July 1, 1986.
10 23¢ / pack of 20 cigarettes (1.15 cents per cigarette), effective April 27, 1987.
11 26.5¢ / pack of 20 cigarettes (1.325 cents per cigarette), effective July 1, 1991 (HB 227, Cigarette Tax Increase, 1991 Legislative Session)
12 51.5¢ / pack of 20 cigarettes (2.575 cents per cigarette), effective July 1, 1997 (HB 27, Cigarette Tax Increase & Regulation, 1997 Legislative Session)
13 69.5¢ / pack of 20 cigarettes (3.475 cents per cigarette) effective May 6, 2002 (HB 238, Cigarette & Tobacco Tax Amendments, 2002 Legislative Session);
14 HB 238 (2002) did not include a floor tax on inventory; likely some pre-buying of stamps at old tax rate (.5150) for 2003; an estimated 25% pre-bought
15 $1.70 / pack for cigarettes (8.5 cents per cigarette) and 86% of manufacturer's sales price for tobacco, effective July 1, 2010 (SB 259, Amendments to Tobacco Tax, 2010 Legislative Session)
16 SB 37 (2020) imposed a tax of .56 multiplied by the manufacturer's sales price on electronic cigarettes beginning on July 1, 2020 and on nontherapeutic nicotine devices on July 1, 2021
Bolded numbers represent a weighted rate based on when the statutory change was made effective.
Cigarette Tax Collections include amounts earmarked for Cigarette and Tobacco Prevention.
Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100


Number of Taxable Packs of Cigarettes Sold
Number of Packs
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
0
1923
1927
1931
1935
1939
1943
1947
1951
1955
1959
1963
1967
1971
1975
1979
1983
1987
1991
1995
1999
2003
2007
2011
2015
2019
2023
Fiscal Year


Cigarette Tax: Collections
Total Tax Collections
Real Tax Collections
Collections
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$0
1923
1927
1931
1935
1939
1943
1947
1951
1955
1959
1963
1967
1971
1975
1979
1983
1987
1991
1995
1999
2003
2007
2011
2015
2019
2023
Fiscal Year


Tobacco Tax: Collections
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
Collections
Tax Collections
Real Tax Collections
1964
1967
1970
1973
1976
1979
1982
1985
1988
1991
1994
1997
2000
2003
2006
2009
2012
2015
2018
2021
Fiscal Year

LEGISLATIVE HISTORY OF THE CIGARETTE AND TOBACCO PRODUCTS TAX:

1933

SB 19 Cigarette and Oleomargarine Tax (*Effective August 5, 1933*) Legislation established tax rate at 2 cents per pack (1 mill per cigarette). It also required the jobber or wholesaler to affix the tax stamps to the packages, whereas under the old law the retailer was required to affix the stamps only after the carton was broken. There was also a provision that allowed a 10 percent discount on all purchases of stamps in excess of $25. An annual license fee of $10 to sell cigarettes was established. Administration of the tax was transferred over from the State Treasurer to the Tax Commission.

1939

HB 280 Posting Bonds (*Passed March 9, 1939; In effect May 9, 1939*) Amendments to the Cigarette Tax Act eliminated the bond requirement of dealers who buy stock to which the proper stamps have been affixed, and the consequent result of allowing the minimum bond of $500 to be posted by wholesale dealers whose fidelity has been established.

1941

(Effective October 1941) The Tax Commission required the attachment of non-revenue stamps to cigarettes sold to the United States Government or its agencies, including the canteens and similar commissary establishments at the army posts in Utah.

1943

(Effective June 1, 1943) The Tax Commission eliminated the use of non-revenue stamps on cigarettes covering sales to United States Government or instrumentalities, including the commissaries and canteens on the various military reservations within Utah.

1944

(Effective July 1, 1944) The Tax Commission exempted cigarette sales made to commissioned and non-commissioned officers' messes and clubs and allowed the sale of tax-free cigarettes to military personnel and permanently employed civilians at military posts, camps, stations, etc.

1953 First Special Session

HB 34 Tobacco and Oleomargarine Licenses *(Effective February 18, 1954*) This bill raised the tax on cigarettes weighing not more than three pounds per thousand to 4 cents per pack (2 mills per cigarette), with the additional 2 cents to accrue to the

benefit of the Uniform School Fund. In addition, the discount allowed for purchases over $25 was decreased from 10 percent to 5 percent.

1963

HB 136 Cigarette Tax Amendments (*Effective July 1, 1963*) This bill provided for an increase in the cigarette and cigarette paper tax and for a tax on all tobacco. The tax on cigarettes was increased to 8 cents per pack (4 mills per cigarette) from 4 cents, and the tax on other tobacco products was established at 25 percent of the manufacturer's sales price. Cigarette papers were taxed at one-half cent for each fifty papers and tubes at one-half cent for each fifty paper tubes. The discount allowed for purchases over $25 was decreased from 5 percent to 4 percent. The receipts from the cigarette tax are credited in part to the Uniform School Fund and in part to the State General Fund. In addition, the State General Fund also receives the fees from licenses to sell cigarettes.

HB 281 Possession of Tobacco and Alcohol (*Passed March 14, 1963; in effect May 14, 1963*) This act related to the acquisition and possession of tobacco and allied products by persons under age 19. Bill provided for a change in the age of persons who can acquire or possess tobacco or its allied products. Provided for a penalty for improper use of tobacco vending machines and required conspicuous posting of parts of this act on the machines or premises where it is located.

1966

This bill provided for a tax on the sale, use, and storage or consumption of cigarettes and tobacco products. Wholesalers and distributors purchase stamps or use cigarette-stamping machines for payment of tax on cigarettes and cigarette papers. Quarterly returns required of dealers liable for payment of tax on other tobacco products (see Chapter 18, Title 59, U.C.A., 1953).

1969

SB 31 Cigarette Stamp Tax (*Effective July 1, 1969*) This act provided that the proceeds from stamp taxes upon cigarettes and cigarette papers be deposited in the General Fund. (This bill repealed a provision earmarking a portion for the Uniform School Fund).

1977

SB 19 Repeal of Cigarette Paper Excise Tax (*Effective May 10, 1977*) The legislation eliminated the 1 cent tax on cigarette papers (for each fifty papers) and 1 ½ cent tax on paper tubes.

1979

SB 65 Cigarette Tax Increase (*Effective July 1, 1979*) The legislation increased the cigarette tax from 8 cents to 10 cents per pack (5 mills per cigarette).

1982

SB 6 Cigarette Tax Increase—Karl N. Snow (*Effective July 1, 1982*) The legislation provided for an increase on the tax on cigarettes from 10 cents to 12 cents per pack (6 mills per cigarette) for cigarettes weighing not more than three pounds per thousand. For cigarettes weighing more than three pounds per thousand, the tax increased from 10 mills per cigarette to 12 mills per cigarette.

1985

HB 22 Conditional Cigarette Tax Increase—Kaye Browning (*Effective April 29, 1985*) This bill provided for an increase in the rate of excise tax on cigarettes in proportion to future reductions in the federal excise tax.

- *Amends 59-18-4, Utah Code Annotated 1953*

1986

HB 138 Cigarette and Tobacco Tax—Phase II Recodification—Franklin Knowlton (*Effective July 1, 1986*) The tax on tobacco products other than cigarettes was increased from 25 percent to 35 percent of manufacturer's sales price. This bill provided Phase II changes in the cigarette and tobacco licensing and tax laws, including minor policy alterations in order to clarify intent, define terms, or resolve conflicts within and among statutes, and to improve the organization and clarify the code.

1987

HB 35 Cigarette Tax Increase (*Effective April 27, 1987*) The legislation increased the cigarette tax rate by 11 cents per pack. The increase raised the cigarette tax rate to 23 cents (from 12 cents) per pack of 20 (1.15 cents per cigarette).

1990

HB 287 Cigarette Licensing Fees—John L. Valentine (*Effective April 23, 1990*) The legislation unifies cigarette licensing fee procedures.

- *Amends 59-14-201*

1991

HB 227 Cigarette Tax Increase—Lloyd W. Frandsen (*Effective July 1, 1991*) The legislation increased the tax rate on cigarettes from 23 cents to 26 ½ cents per pack.

- *Amends 59-14-204*

1992

HB 191 Revenue and Taxation—Technical Amendments—John L. Valentine (*Effective April 27, 1992*) The legislation made technical amendments to in-lieu fees, reporting of exempt sales, payment of estimated tax, credits for cigarette tax stamps, and the basis of the beer tax.

- *Amends 59-2-405, 59-7-126. 59-12-104, 59-12-105, 59-14-206, 59-15-101*

1997

HB 27 Cigarettes —Tax Increase And Regulation—Jordan Tanner (*Effective July 1, 1997*) The legislation increased the tax levied on cigarettes by 25 cents per pack (from 1.325 to 2.575 cents per cigarette for cigarettes weighing not more than three pounds per thousand and from 1.925 to 3.175 cents per cigarette for cigarettes weighing in excess of three pounds per thousand) and required the Legislature to appropriate $250,000 from the revenue increase for a tobacco prevention and control media campaign targeted toward children.

- *Amends 59-14-204*

1998

HB 31 Sale of Tobacco Products—Carl R. Saunders (*Effective January 1, 1999*) This act requires tobacco products be sold in a direct, face-to-face exchange with limited exceptions and prohibits local laws inconsistent with state law.

- *Amends 76-10-101, 76-10-105.1*

HB 32 Disclosure of Tobacco Ingredients—Jordan Tanner (*Effective January 1, 1999*)
This act requires the Department of Health to obtain certain information regarding cigarettes and tobacco products and to make such information available to the public.

- *Enacts 26-40-101, 26-40-102, 26-40-103*

HB 404 Use of Cigarette Tax—Steve Barth (*Effective July 1, 1998*) This bill created a restricted account known as the "Cigarette Tax Restricted Account", requiring $250,000 of the revenues generated by the 1997 cigarette tax increase be deposited annually into the account and used by the Department of Health for a tobacco prevention and control media campaign targeted toward children; this bill made technical changes.

- *Amends 59-14-201, 59-14-202, 59-14-203, 59-14-301, 77-39-101;*
- *Enacts 26-40-101, 26-40-101, 26-40-102, 26-40-103, 26-40-104, 26-40-105, 26-40-106, 26-40-107, 59-14-203.5, 59-14-301.5*

SB 39 Penalties for Sale of Tobacco to Youth—Robert F. Montgomery (*Effective May 4, 1998*) The legislation required licenses for cigarette and tobacco products to be renewed every three years at a renewal fee of $20. The legislation required the Tax Commission to suspend or revoke cigarette and tobacco products licenses as directed by the state Department of Health or any local health department. If a license is suspended, the licensee is prohibited from selling cigarettes or tobacco products at that location for 30 days. If a license is revoked, the Tax Commission may not issue to the licensee, or to the business entity using the license that is revoked, a license to sell cigarettes or tobacco products at that location for one year. Licenses revoked, suspended, or allowed to expire are subject to a $30 reinstatement fee. The Tax Commission shall provide written notification of the suspension or revocation to the licensee.

- *Amends 59-14-201, 59-14-202, 59-14-203, 59-14-301, 77-39-101;*
- *Enacts 26-40-101, 26-40-102, 26-40-103, 26-40-104, 26-40-105, 26-40-106, 26-40-107, 59-14-203, 59-14-301.5*

1999

HB 132 Tobacco Manufacturers Responsibility Act—Patrice M. Arent (*Effective July 1, 1999*) This act enacts the Model Tobacco Settlement Statute.

- *Enacts 26-44-101, 26-44-201, 26-44-202, 26-44-203*

HB 375 Tobacco Coordination Provisions—Patrice M. Arent (*Effective July 1, 1999*) The legislation establishes the enforcement duties of the Department of Health, incorporates key definitions from the Tobacco Settlement Agreement, and establishes a process within the Tax Commission for tracking cigarettes sold in the state by tobacco manufacturers that did not participate in the agreement. This bill is a companion bill to HB 132, which enacted the Model Tobacco Settlement Statute.

- *Amends 26-1-30, 59-1-403, 59-14-401, 63-2-206;*
- *Enacts 26-44-301, 26-44-302, 26-44-303, 26-44-304, 26-44-305, 26-44-306, 26-44-307, 26-44-308, 59-14-407*

SB 173 Use of Tobacco Settlement Monies—Lane Beattie (*Effective March 17, 1999*) This act creates a restricted account for tobacco settlement funds and makes conforming amendments.

- *Amends 26-40-112;*
- *Enacts 63-97-101, 63-97-102*

SB 216 Minimum Pack Size for Tobacco Products—Scott N. Howell (*Effective May 3, 1999*) The legislation prohibits the sale of cigarettes in a package that contains less than 20 cigarettes and roll-your-own cigarettes in a package that contains less than 0.6 ounces of tobacco.

- *Amends 59-14-202*

2000

HB 267 Tobacco Manufacturer's Responsibility Act Amendments—Karen W. Morgan (*Effective May 1, 2000*) The legislation transfers the Tobacco Manufacturers Responsibility Act from the health code to the revenue and taxation code, and requires tobacco manufacturers who place funds into escrow to certify compliance with the Tax Commission rather than the executive director of the Department of Health.

- *Amends 26-1-30, 59-1-403, 59-14-401, 59-14-407, 63-2-206;*
- *Enacts 59-14-801;*
- *Renumbers & amends 59-14-600, 59-14-601, 59-14-602, 59-14-603, 59-14-701, 59-14-702, 59-14-703, 59-14-704, 59-14-705, 59-14-706, 59-14-707, 59-14-708*

HB 293 Use of Tobacco Fund Proceeds—Raymond W. Short (*Effective July 1, 2000*) This act imposes application and contract requirements on private and public tobacco prevention, cessation, and control programs; requires the Department of Health to evaluate programs and annually report to the legislature; and authorizes the attorney general to recover fund repayments.

- *Enacts 63-97-103*

HB 390 Endowment Fund for Tobacco Settlement Monies—Richard L. Walsh (*Effective July 1, 2000*) The act authorizes the Tobacco Settlement Account to be invested in certain common and preferred stock and bonds; amends the name of the account; and permits only the interest and dividends earned on the account to be appropriated.

- *Amends 63-97-101, 63-97-102;*
- *Enacts 51-7-12.1*

SB 15 Use of Tobacco Settlement Revenues—L. Steven Poulton (*Effective July 1, 2000*) The act creates the tobacco settlement endowment and renames the tobacco settlement account; apportions tobacco settlement funds between the account and the endowment; requires that funds in the tobacco settlement restricted account be allocated each year in a given order; imposes an annual reporting requirement; directs the appropriation of funds for fiscal year 2000-01; and repeals the hospital provider assessment.

- *Amends 26-40-102, 26-40-103, 63-97-101;*
- *Enacts 51-7-12.1, 63-97-301;*
- *Renumbers & amends 63-97-201;*
- *Repeals 26-40-111, 26-40-112, 26-40-113, 26-40-114*

SB 218 Sales of Cigarettes Intended for Export—Robert F. Montgomery (*Effective July 1, 2000*) The legislation prohibits the sale of cigarettes manufactured for export or not in compliance with federal law; exempts prohibited cigarettes from the Utah cigarette tax; requires periodic reporting to the Tax Commission of cigarettes imported to the state from outside the U.S.; imposes penalties; and authorizes the destruction of contraband goods and disclosure of data.

- *Amends 59-1-403, 59-14-204, 59-14-205;*
- *Enacts 59-14-210, 59-14-211, 59-14-212, 59-14-213*

2002

HB 53 Technical Amendments to Tobacco Settlement Trust Fund—Karen W. Morgan (*Effective March 18, 2002)* This act makes retrospective technical amendments to the distribution of the tobacco settlement funds necessary to comply with Utah Constitution Article XXII, Section 4.

- *Amends 63-97-301*

HB 54 Tobacco Amendments—Rep. Carl R. Saunders (*Effective May 6, 2002*) This act removes the limit on the amount of money that may be spent enforcing the prohibition of tobacco sales to minors.

- *Amends 63-97-401*

HB 238 Cigarette and Tobacco Tax Amendments—Rep. Carl R. Saunders (*Effective May 6, 2002)* The legislation increases the tax rate on cigarettes from 2.575¢/cigarette to $0.03.475/cigarette for lighter cigarettes and from 3.175¢/cigarette to 4.075¢/cigarette for heavier cigarettes, and provides for distribution of the increased tax.

- *Amends 59-14-204*

HB 352 Revisions to General Government—Tobacco Amendments—Rep. David L. Hogue (*Effective May 6, 2002*) The legislation requires the Tax Commission to publish a list of all cigarette manufacturers selling product in the state (along with the brands they are selling in the state) that are either participating in the Master Settlement Agreement or are nonparticipating manufacturers and in compliance with escrow requirements. The legislation prohibits placing a stamp on cigarettes if the manufacturer is not on the list.

- *Amends 59-1-403, 59-14-211, 59-14-213, 59-14-407;*
- *Enacts 59-14-408*

SB 7 Cigarette Tax Stamp and Contraband Amendments—Sen. D. Edgar Allen (*Effective May 6, 2002*) The legislation requires the Tax Commission to notify manufacturers, distributors, wholesalers, and retailers when a manufacturer is prohibited from selling cigarettes to consumers under the terms of the Master Settlement Agreement; provides that a licensed person may not sell cigarettes from a manufacturer who is prohibited from selling product in the state; allows the Tax Commission to seize stamped cigarettes sold by an unlicensed retailer; provides that all seized cigarettes shall be destroyed; and provides that reports of sales of nonparticipating manufacturer product are changed from an annual to a quarterly filing.

- *Amends 59-1-403, 59-14-210, 59-14-213, 59-14-407;*
- *Repeals 59-14-207*

SB 135 Tobacco Settlement Restricted Account—David H. Steele *(Effective March 15, 2002)* This act clarifies the amount to be appropriated from the Tobacco Settlement Restricted Account to the Department of Health for alcohol, tobacco, and other drug programs in the event funds in dispute for attorney fees related to the Master Settlement Agreement with tobacco manufacturers become available for appropriation from the account.

- *Amends 63-97-201*

2002 Sixth Special Session

HB 6003 Use of Tobacco Permanent Trust Fund—Rep. Karen W. Morgan (*Effective December 20, 2002*) This act appropriates $21,135,000 from the permanent state trust fund created and operated under Utah Constitution Article XXII, Section 4 to the General Fund, for fiscal year 2002-03 only. This act requires a three-quarters majority vote in each house of the Legislature and approval of the governor in order to take effect.

2003

HB 72 Allocation of Tobacco Fund Money to Children's Health Insurance Program—David L. Hogue (*Effective March 24, 2003*) The act increases the appropriation from the Tobacco Settlement Restricted Account to the Children's Health Insurance Program by $1.5 million. The act modifies the distribution of tobacco settlement money received by the state. The act deposits 100% of the tobacco settlement money into the tobacco settlement restricted account in fiscal year 2003-04 only. The act appropriates $5.5 million from the permanent state trust fund to the General Fund.

- *Amends 63-97-201, 63-97-301*

2004

HB 189 Tobacco Compliance Amendments—David L. Hogue (*Effective May 3, 2004*) This bill amends the Model Tobacco Settlement Act and the Cigarette and Tobacco Tax and Licensing Act. This bill modifies escrow requirements for tobacco manufacturers who have not participated in the Master Settlement Agreement; authorizes the State Tax Commission to require that Qualified Escrow Fund deposits be made quarterly; requires a nonparticipating manufacturer to certify compliance with Qualified Escrow Fund requirements; modifies brand reporting requirements for tobacco manufacturers; authorizes the State Tax Commission to recover particular tobacco enforcement costs; and amends a definition within the Model Tobacco Settlement Act. This bill provides a severability clause.

- *Amends 59-14-408, 59-22-202, 59-22-203, 59-22-308*

HB 260 Tobacco Fund Allocation Amendments—Jack A. Seitz (*Effective May 3, 2004*) This bill amends the percentage of tobacco settlement funds deposited in the restricted account and in the permanent state trust fund. This bill changes the percentage of tobacco revenue deposited into the Tobacco Settlement Restricted Account to 70% of the revenues received by the state from July 1, 2004, through July 1, 2006, and to 55% after July 1, 2006; and changes the percentage of tobacco revenue deposited into the state's permanent state trust fund to 30% of the revenue received by the state from July 1, 2004, until July 1, 2006, and to 45% after July 1, 2006.

- *Amends 63-97-201, 63-97-301*

HB 279 Counterfeit Tobacco Products—Rep. Eric K. Hutchings *(Effective July 1, 2004)* This bill prohibits issuing or maintaining a cigarette license if any combination of people

owning more than 10% of the ownership interests in the applicant: (1) has been convicted of knowingly selling, receiving, or smuggling counterfeit cigarettes; (2) is neither a participating manufacturer, nor a nonparticipating manufacturer not in compliance with nonparticipating manufacturer escrow provisions; (3) has imported cigarettes into the U.S. in violation of federal law; or (4) has imported, or manufactured for distribution in the U.S., cigarettes that do not meet federal labeling standards. This bill requires a cigarette importer and manufacturer located in the state to have a Utah cigarette license; provides that cigarettes purchased by tribal members on tribal lands are not subject to the tax, and cigarettes purchased by non-tribal members on Indian lands are subject to the state tax less any tribal tax paid; and provides penalties for sale or possession of counterfeit cigarettes.

- *Amends 59-14-102, 59-14-201, 59-14-202, 59-14-203, 59-14-204, 59-14-205, 59-14-209, 59-14-211, 59-14-213;*
- *Enacts 59-14-204.5, 59-14-207.5, 59-14-207.6*

HB 312 Nonparticipating Tobacco Manufacturer's Fee—Rep. David Ure *(Effective July 1, 2004)* This bill levies an equity assessment of 1.75 cents per cigarette on nonparticipating tobacco product manufacturers in addition to current cigarette taxes, and designates cigarettes in violation of this section as contraband goods.

- *Amends 59-14-213;*
- *Enacts 59-14-214*

HB 330 Allocation of Tobacco Fund Amendments—Darin G. Peterson (*Effective May 3, 2004*) This bill amends the percentage of tobacco settlement funds deposited in the permanent state trust fund. This bill changes the percentage of tobacco revenue deposited into the Tobacco Settlement Restricted Account to 70% of the revenues received by the state from July 1, 2004, through July 1, 2006, and to 55% after July 1, 2006; and deposits 30% of the money received by the state from tobacco settlement money in fiscal year 2004−05 only into the state's General Fund Budget Reserve Account. This bill provides a coordination clause.

- *Amends 63-97-201, 63-97-301*

2005

HB 114 Children's Health Care Coverage Amendments—David L. Hogue (*Effective May 2, 2005*) This bill increases the amount annually appropriated from the Tobacco Settlement Restricted Account to the Department of Health for the Children's Health Insurance Program from $7,000,000 to $10,300,000; and modifies the distribution of tobacco settlement monies between the Tobacco Settlement Restricted Account and the permanent state trust fund created by Utah Constitution Article XXII, Section 4.

- *Amends 63-97-201, 63-97-301*

HB 247 Credit or Refund for Tax Paid on Cigarette or Tobacco Product Destroyed or Returned to the Manufacturer—Eric Hutchings (*Effective July 1, 2005*) This bill allows a credit or refund for a tax paid on cigarettes or tobacco products that are destroyed or returned to the manufacturer. It provides procedures and requirements for

the State Tax Commission to grant the credit or refund. This bill applies to cigarettes or tobacco products removed from the shelf on or after July 1, 2005.

- *Amends 59-14-303;*
- *Enacts 59-14-409*

SB 206 Nonparticipating Tobacco Manufacturer Amendments—Sheldon L. Killpack (*Effective May 2, 2005*) This bill creates a certification requirement for participating and nonparticipating tobacco product manufacturers. It requires the Tax Commission to create and maintain a directory of manufacturers in compliance with the certification requirements and prohibits stamping agents from applying stamps to products not listed as in compliance on the Commission's directory. This bill requires nonresident or foreign nonparticipating manufacturers to appoint an "agent" for service of process in the state and requires stamping agents in the state to report, by "brand family," on a quarterly basis, the total number of cigarettes for which the stamper affixed stamps.

- *Amends 59-1-403, 59-14-211, 59-14-213, 59-14-214;*
- *Enacts 59-14-601 to 59-14-611;*
- *Repeals 59-14-408*

2007

HB 37 Cigarette and Tobacco Tax Licensing Amendments—Rep. Craig Frank (*Effective February 14, 2007*) This bill provides the procedures and requirements for payment of a cigarette tax by a person who does not stamp cigarettes, including when the tax is due and the penalties associated with nonpayment. This bill provides a time limit within which the State Tax Commission must assess cigarette taxes on consumers who purchase cigarettes for which cigarette tax has not been paid.

- *Amends 59-14-102, 59-14-204, 59-14-205, 59-14-303;*
- *Enacts 59-14-208.5, 59-14-410*

SB 200 Reduced Cigarette Ignition Propensity—Sen. Ed Mayne (*Effective July 1, 2008*) This bill creates test methods and performance standards for cigarettes; requires certification and product marking to ensure compliance with the act; creates a Reduced Cigarette Ignition Propensity and Fire Fighter Protection Enforcement Restricted Account within the General Fund; establishes penalties for violations of the act; and gives the state fire marshal and the State Tax Commission enforcement powers.

- *Enacts 53-7-401, 53-7-402, 53-7-403, 53-7-404, 53-7-405, 53-7-406, 53-7-407, 53-7-408, 53-7-409, 53-7-410, 53-7-411*

2008

HB 356 Taxation of Moist Snuff—Rep. Rebecca Lockhart *(Effective July 1, 2008)* This bill modifies the taxation of tobacco products as follows: (1) for tobacco products except moist snuff, the tax of 35% of the manufacturer's sales price remains in place; and (2) the tax on moist snuff shall be $.75 per ounce, imposed on the basis of the net weight of the moist snuff as listed by the manufacturer; if the net weight of moist snuff is in a quantity that is a fractional part of one ounce, the tax is imposed on a proportionate basis.

- *Amends 59-14-102, 59-14-302*

2009

HB 302 Distribution of Tobacco Settlement Monies Amendments—Ron Bigelow (*Effective March 25, 2009*) This bill changes the amounts provided to the Departments of Health and Human Services from the Tobacco Settlement Funds.

- *Amends 51-9-201*

HB 456 Tobacco Access Restrictions—Bradley G. Last (*Effective May 12, 2009*) This bill amends restrictions on the sale, placement, and display of cigarettes and smokeless tobacco to include cigars and pipe tobacco; amends the state supremacy clause regarding sale, placement and display to include cigarette tobacco and pipe tobacco; and makes technical changes.

- *Amends 76-10-105.1*

SB 228 Prohibition of Internet or Mail-order Sales of Tobacco Products—Margaret Dayton (*Effective May 12, 2009*) This bill defines terms; makes it a violation to cause tobacco products to be ordered or purchased through the Internet or by mail; and establishes civil penalties for a violation of the prohibition against mail-order or Internet tobacco sales.

- *Amends 76-10-105.1;*
- *Enacts 59-14-509*

2010

HB 88 Electronic Cigarette Restrictions—Ronda R. Menlove *(Effective May 11, 2010)* This bill amends provisions of the Uniform Driver License Act relating to the state system of public education, the Utah Criminal Code, and the Utah Code of Criminal Procedure by placing restrictions on the obtaining and possession of an electronic cigarette, and to enforce those restrictions.

- *Amends 53-3-229, 53-3-810, 53A-11-908, 76-8-311.3, 76-10-101, 76-10-104, 76-10-105, 76-10-105.1, 76-10-111, 77-39-101*

HB 92 Moist Snuff Taxation Revisions—Rep. Bradley Daw (*Effective May 11, 2010*) This bill amends the definition of moist snuff to require the tobacco have at least 45% moisture content and provides that, except for single use pouches of loose tobacco, moist snuff does not include single-use units such as tablets, lozenges, strips, sticks, or packages containing multiple single-use units; requires a manufacturer that distributes a tobacco product in Utah to maintain valid evidence of the moisture content of the tobacco and provide a document certifying the moisture content of the tobacco product to the person selling the tobacco product in Utah; and provides penalties for a manufacturer that fails to maintain the required evidence or provide the required documentation to the seller of the tobacco product.

- *Amends 59-14-102, 59-14-302*

HB 196 Tobacco Tax Revisions—Rep. Paul Ray (*Effective July 1, 2010*) See SB 259. On July 1, 2010, this bill increases the tax on cigarettes from 69.5 cents per pack to $1.70 per pack, increases the tax on moist snuff from 75 cents per ounce to $1.83 per ounce, and increases the tax on other tobacco products from 35% of manufacturer's sales price to 86% of manufacturer's sales price. This bill imposes an inventory tax on all cigarettes and tobacco products in the amount of the tax rate in effect on July 1, 2010, less the tax in effect on June 30, 2010; requires the inventory tax to be paid on all inventory for which tax had been paid on or before June 30, 2010, whether by the distributor, manufacturer, or retailer; provides that the inventory tax shall be submitted to the Tax Commission on or before July 31, 2010; provides that a person that fails to comply with the requirements of the inventory tax is subject to penalties and interest under Sections 59-1-401 and 59-1-402 and prohibits the Commission from waiving these penalties or interest; beginning July 1, 2010, prohibits the affixation of a stamp to cigarettes that reflects payment of the tax at the rate applicable on or before June 30, 2010, and provides penalties for violation of this prohibition; and directs a person who possesses unaffixed stamps purchased at the tax rate in effect on or before June 30, 2010, to return those stamps to the Commission for credit or refund.

- *Amends 59-14-204, 59-14-302, 63J-1-201;*
- *Enacts 59-14-215, 59-14-304*

HB 213 Cigarette Tax Exemption Amendments—Evan J. Vickers (*Effective May 11, 2010*) This bill amends the Cigarette and Tobacco Tax and Licensing Act relating to exemptions from the state tax on cigarettes. This bill amends a citation to the Internal Revenue Code relating to federal law exemptions that also apply to the state tax on cigarettes, and makes technical and conforming changes.

- *Amends 59-14-204.5*

HB 464 Family Health Services RFPS—Tobacco Settlement Funds—John Dougall (*Effective May 11, 2010*) This bill requires the Department of Health to use the RFP process to provide services with Tobacco Settlement funds and makes a one-time deposit of $11,350,900 into the General Fund from Tobacco Settlement funds.

- *Amends 51-9-202;*
- *Enacts 26-10-8*

SB 259 Amendments to Tobacco Tax—Sen. Allen Christensen (*Effective July 1, 2010*) On July 1, 2010, this bill increases the tax on cigarettes from 69.5 cents per pack to $1.70 per pack, increases the tax on moist snuff from 75 cents per ounce to $1.83 per ounce, and increases the tax on other tobacco products from 35% of manufacturer's sales price to 86% of manufacturer's sales price. This bill imposes an inventory tax on all cigarettes and tobacco products in the amount of the tax rate in effect on July 1, 2010, less the tax in effect on June 30, 2010; requires the inventory tax to be paid on all inventory for which tax had been paid on or before June 30, 2010, whether by the distributor, manufacturer, or retailer; provides that the inventory tax shall be submitted to the Tax Commission on or before July 31, 2010; provides that a person that fails to comply with the requirements of the inventory tax is subject to penalties and interest under Sections 59-1-401 and 59-1-402 and prohibits the Commission from waiving these penalties or interest; beginning

July 1, 2010, prohibits the affixation of a stamp to cigarettes that reflects payment of the tax at the rate applicable on or before June 30, 2010, and provides penalties for violation of this prohibition; and directs a person who possesses unaffixed stamps purchased at the tax rate in effect on or before June 30, 2010, to return those stamps to the Commission for credit or refund.

- *Amends 59-14-204*
- *Sections Affected by Coordination Clause: 59-14-204, 59-14-215, 59-14-302, 59-14-304, 63J-1-201*

2011

HB 198 Tobacco Related Penalty Amendments—Rep. Paul Ray (*Effective May 10, 2011*) This bill increases the penalties for the failure to file certain cigarette and tobacco information returns required in conjunction with the tobacco Master Settlement Agreement to match the penalties currently in place for failure to file other cigarette and tobacco information returns. The penalty is increased from $50 per return (up to a maximum of $1,000) to a class B misdemeanor plus a fine not to exceed the greater of $5,000 or 500% of the retail value of the cigarettes and tobacco products for which the report was improperly made; the increase in the penalties is intended to evidence that the state is diligently enforcing the Master Settlement Agreement, thus assuring the state's continued receipt of its share of the tobacco litigation settlement money.

- *Amends 59-14-214, 59-14-407, 59-14-606;*
- *Enacts 59-14-103*

HB 201 Tobacco Licensing Amendments—Rep. Paul Ray (*Effective May 10, 2011*) This bill clarifies that the penalty requiring revocation of an entity's cigarette or tobacco license for a fourth violation of the statute prohibiting the selling of cigarettes or tobacco products to a person under the age of 19 is for a period of one year after: (1) the day on which the time for appealing the revocation ends; or (2) if the revocation is appealed, the day on which the decision to uphold the revocation becomes final.

- *Amends 26-42-103, 59-14-203.5, 59-14-301, 59-14-301.5*

HB 451 Tobacco Settlement Funds Amendment—David Litvack (*Effective July 1, 2011*) This bill changes the deposit of 40% of tobacco settlement funds from the permanent state trust fund to the General Fund.

- *Amends 51-9-202*

SB 262 Tobacco Products Amendments—Sen. Curtis Bramble *(Effective July 1, 2011)* This bill adjusts the tobacco products tax rate on little cigars to be the same tax rate as on cigarettes; little cigars will continue to pay the tax on returns (no little cigar stamps).

- *Amends 59-14-102, 59-14-302*

2012

HB 95 Retail Sale of Tobacco Products—Paul Ray (*Effective May 8, 2012*) This bill amends the definition of tobacco paraphernalia; clarifies the prohibition against the sale of

tobacco paraphernalia to minors; defines a retail tobacco specialty business; beginning July 1, 2012, requires an entity doing business as a retail tobacco specialty business to obtain a license from a municipality to conduct business; restricts the location of a retail tobacco specialty business; and exempts current retail tobacco specialty businesses from the licensing requirements, except in certain circumstances.

- *Amends 76-10-104.1;*
- *Enacts 10-8-41.6, 17-50-333*

HB 245 Amendment to Definition of Smoking in Utah Indoor Clean Air Act—Bradley G. Last (*Effective May 8, 2012*) This bill amends definitions in the Utah Indoor Clean Air Act and phases in the application of the amended definitions. This bill amends the definition of smoking to include e-cigarettes and hookahs.

- *Amends 26-38-2, 26-38-7, 63I-1-226;*
- *Enacts 26-38-2.5, 26-38-2.6*

SB 62 Cigarette Tax Restricted Account Revisions—Sen. Lyle Hillyard *(Effective May 8, 2012, and then retrospective to July 1, 2011)* This bill requires the first $7,950,000 of revenues collected from tax on cigarette stamps to be deposited into the Cigarette Tax Restricted Account.

- *Amends 59-14-204, 63J-1-201, 63J-1-201.7, 63J-1-602.3*

SB 106 Tobacco Settlement Account Amendments—Sen. Lyle Hillyard (*Effective July 1, 2012*) This bill amends the priority of the use of funds in the Tobacco Settlement Restricted Account and makes technical amendments.

- *Amends 51-9-201*

2013

SB 36 Cigarette and Tobacco Tax and Licensing Amendments—Sen. Wayne Harper *(Effective July 1, 2013)* This bill provides that a cigarette produced from a cigarette rolling machine shall be taxed at the same rate as a cigarette; provides that the tax on a cigarette produced from a cigarette rolling machine shall be paid on a return filed quarterly with the Tax Commission; and provides for a credit or refund of tax for a cigarette rolling machine operator if a tobacco tax has already been paid on product placed into the cigarette rolling machine. This bill enacts the Cigarette Rolling Machine Operators Act, including: requiring the certification and renewal of certification of cigarette rolling machine operators by the Tax Commission, providing procedures and requirements for a cigarette rolling machine operator to obtain certification or renewal of certification, requiring a cigarette rolling machine operator to make certain reports to the Tax Commission, requiring a cigarette rolling machine operator to maintain a secure meter on a cigarette rolling machine, addressing the denial or revocation of certification of a cigarette rolling machine operator, and addressing appeals.

- *Amends 59-14-102, 59-14-201, 59-14-214, 59-14-302, 59-14-601;*
- *Enacts 59-14-305, 59-14-701, 59-14-702, 59-14-703, 59-14-704, 59-14-705, 59-14-706, 59-14-707*

2014

SB 121 Tobacco Settlement Restricted Account Amendments—Allen M. Christensen (*Effective May 13, 2014*) This bill amends the purposes of the $10,452,900 appropriation from the fund to the Department of Health to include children in the Children's Health Insurance Program and the state Medicaid program.

- *Amends 51-9-201*

2015

HB 415 Regulation of Electronic Cigarettes—Rep. Paul Ray (*Effective July 1, 2015*) This bill requires a person to obtain a license with the State Tax Commission in order to sell or distribute an electronic cigarette product; provides that this license: (1) is not necessary if the person already has a license to sell cigarettes or tobacco products, (2) is valid for 3 years, and (3) subject to a $30 fee for the original license and $20 for each renewal; requires the State Tax Commission to revoke this and any cigarette or tobacco licenses of the licensee if the Department of Health or a county or local health department determines that the licensee has violated provisions of Title 26, Chapters 42 or 57; and provides product quality and labeling standards for an electronic cigarette product.

- *Amends 26-42-102, 26-42-103, 26-42-107, 26-57-101, 26-57-102, 26-57-103, 59-14-801, 59-14-802, 59-14-803, 76-10-101, 76-10-105.1*

2018

HB 324 Tobacco Regulations Amendments—Rep. Bradley Last (*Effective July 1, 2018*) Amends municipal and county business license practices for a retail tobacco specialty business; requires a tobacco retailer to obtain a permit from the local health department; establishes the standards that a local health department shall apply when determining whether to issue a permit to a tobacco retailer; provides penalties for violations of tobacco permitting requirements and removes the Tax Commission from the process of suspending or revoking cigarette or tobacco licenses upon notification by a local health department; and prohibits the Tax Commission from imposing a cigarette or tobacco license fee on retailers (but not distributors or manufacturers).

- *Amends 10-8-41.6, 17-50-333, 26-38-2, 59-14-201, 59-14-803, 76-10-105.1, 77-39-101*
- *Enacts 26-62-101, 26-62-103, 26-62-201, 26-62-202, 26-62-203, 26-62-204, 26-62-205, 26-62-301, 26-62-303, 26A-1-128*
- *Renumbers & amends: 26-62-102, 26-62-302, (Renumbered from 26-42-104), 26-62-304, (Renumbered from 26-42-105), 26-62-305, (Renumbered from 26-42-103), 26-62-306, (Renumbered from 26-42-106), 26-62-307, (Renumbered from 26-42-107)*
- *Repeals 26-42-101, 59-14-203.5, 59-14-301.5*

2019

HB 324 Tobacco Age Amendments—Rep. Steve Eliason *(Effective Date: 7/1/2020)* Tiers the minimum age for obtaining possessing using providing or furnishing of tobacco products paraphernalia and under certain circumstances electronic cigarettes from 19 to 20 then to 21 years old. It preempts certain local government regulation relating to cigarettes electronic cigarettes or tobacco. It provides exceptions for military members their spouses and dependents. It addresses identification documents; and makes technical and conforming changes. It also modifies provisions related to an individual's age and tobacco paraphernalia or electronic cigarettes.

- *Amends 51-9-203, 53-3-207, 53-3-806, 59-14-703, 76-10-103, 76-10-104, 76-10-104.1, 76-10-105, 76-10-105.1, 77-39-101*

2020

SB 37 Electronic Cigarette and Other Nicotine Product Amendments – Sen. Allen M. Christensen (*Effective July 1, 2020*) Beginning July 1, 2020, imposes a tax equal to .56 multiplied by the manufacturer's sales price on electronic cigarette substance and pre-filled electronic cigarettes; beginning July 1, 2021, imposes a tax equal to .56 multiplied by the manufacturer's sales price on nontherapeutic nicotine device substances and pre-filled nontherapeutic nicotine devices; beginning July 1, 2021 imposes a tax equal to $1.83 per ounce and fractional part thereof on the sale of alternative nicotine products; beginning July 1, 2021, authorizes a tax rate reduction equal to 25% or 50% on products that receive a federal modified risk tobacco product order from the U.S. Food and Drug Administration; specified that the 25% or 50% rate reduction is effective on the first day of a calendar quarter after 90 days notice to the commission from the manufacturer of the product that a federal modified risk tobacco product order has been issued; imposes the tax on the manufacturer, jobber, distributer, wholesaler, retailer, consumer, or user at the time the item is first received in the state and the item may not be resold in the state until the tax is paid; creates the Electronic Cigarette Substance and Nicotine Product Tax Restricted Account and directs the commission to deposit all revenue generated under this tax; provides for quarterly returns remitted to the commission in an approved electronic format.

- *Amends 10-8-41.6, 10-8-47, 17-50-333, 26-1-7, 26-38-2, 26-57-101, 26-57-102, 26-62-101, 26-62-102, 26-62-201, 26-62-202, 26-62-205, 26-62-301, 26-62-304, 26-62-305, 26-62-306, 26A-1-128, 51-9-203, 53-3-229, 53-3-810, 53G-4-402, 53G-8-209, 59-14-102, 59-14-302, 59-14-703, 59-14-801, 59-14-802, 59-14-803, 63I-1-226, 76-8-311.3, 76-10-101, 76-10-103, 76-10-104, 76-10-104.1, 76-10-105, 76-10-105.1, 76-10-111, 77-39-101;*
- *Enacts 26-7-10, 26-57-104, 26-62-206, 26A-1-129, 59-14-104, 59-14-804, 59-14-805, 59-14-806, 59-14-807, 59-14-808*

2022

HB 34 Cigarette Amendments – Rep. Steve Eliason (*Effective July 1, 2022*) Modifies the definition of "cigarette" for purposes of the cigarette and tobacco tax to include a roll of tobacco regardless of whether the roll is heated or burned.

- *Amends 59-14-102, 76-10-101*

2023

HB 460 Settlement Fund Amendments - Rep. Raymond P. Ward (*Effective May 3, 2023*) Renames the Electronic Cigarette Substance and Nicotine Product Tax Restricted Account to the Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account.

- *Amends 26-7-10, 59-14-804, 59-14-807*

SB 263 Electronic Cigarette and Other Nicotine Product Tax Amendments - Sen. Curtis S. Bramble (*Effective May 3, 2023*) Modifies the distribution of revenue from the Electronic Cigarette Substance and Nicotine Product Tax Restricted Account (account) to allow for the distributions to be adjusted proportionally if the amount in the account is insufficient to fully satisfy all specified distributions; subject to full satisfaction of existing distributions from the account, authorizes the use of the account to fund Tax Commission personnel to enforce compliance with the electronic cigarette and nicotine tax collection requirements; directs the Tax Commission to increase enforcement of electronic cigarette and nicotine tax collection requirements; requires the Tax Commission to annually report on or before the September meeting of the Revenue and Taxation Committee a review of: the revenue impact of increased enforcement, the options for long-term funding of increased enforcement, the sufficiency of revenue generated from the tax to fund all required distributions from the account, the impacts of the lack of federal regulation of electronic cigarettes on enforcement and compliance with the tax, and potential impacts on compliance of changing the incidence of taxation from the distributer transaction to the retail sale.

- *Amends 59-14-807*
- *Enacts 59-14-809*

END OF CHAPTER

Beer Tax

Beer Tax

Between 1920 and 1933 the U.S. Constitution's 18th Amendment outlawed the manufacture, sale, importation and transportation of alcoholic beverages. The first beer tax in Utah was established in Utah in mid-1933 under the 'Export Beer Tax Law' at a tax rate was $1.00 per 31-gallon barrel of beer although it was only applicable to beer exported to other states since it was still illegal to sell beer within the state. By the end of 1933, the passage of 21st Amendment and Congressional repeal of the 18th amendment, ensured a state's right to enact its own laws to regulate, control, and tax alcoholic beverages. This ended Prohibition and in 1934 Utah enacted a more comprehensive bill that that included a $1.20 per barrel tax on beer imported or manufactured for consumption in the state. Significant changes in the Beer Tax occurred in 1972, 1982, 1984, and 2004.

The current beer tax is $13.10 per 31-gallon barrel of beer. Revenue from the beer tax is deposited in the State's General Fund and the Alcoholic Beverage Enforcement and Treatment Restricted Account.

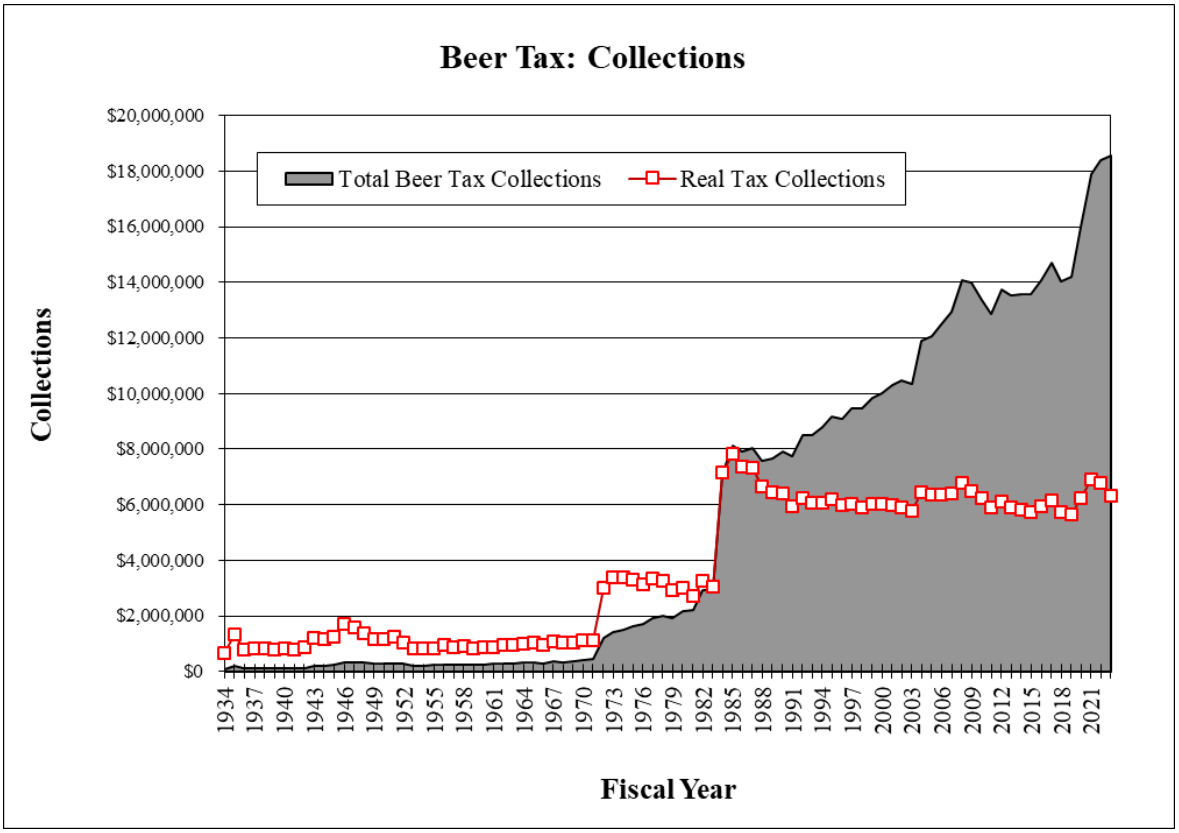
Utah Code: 59-15

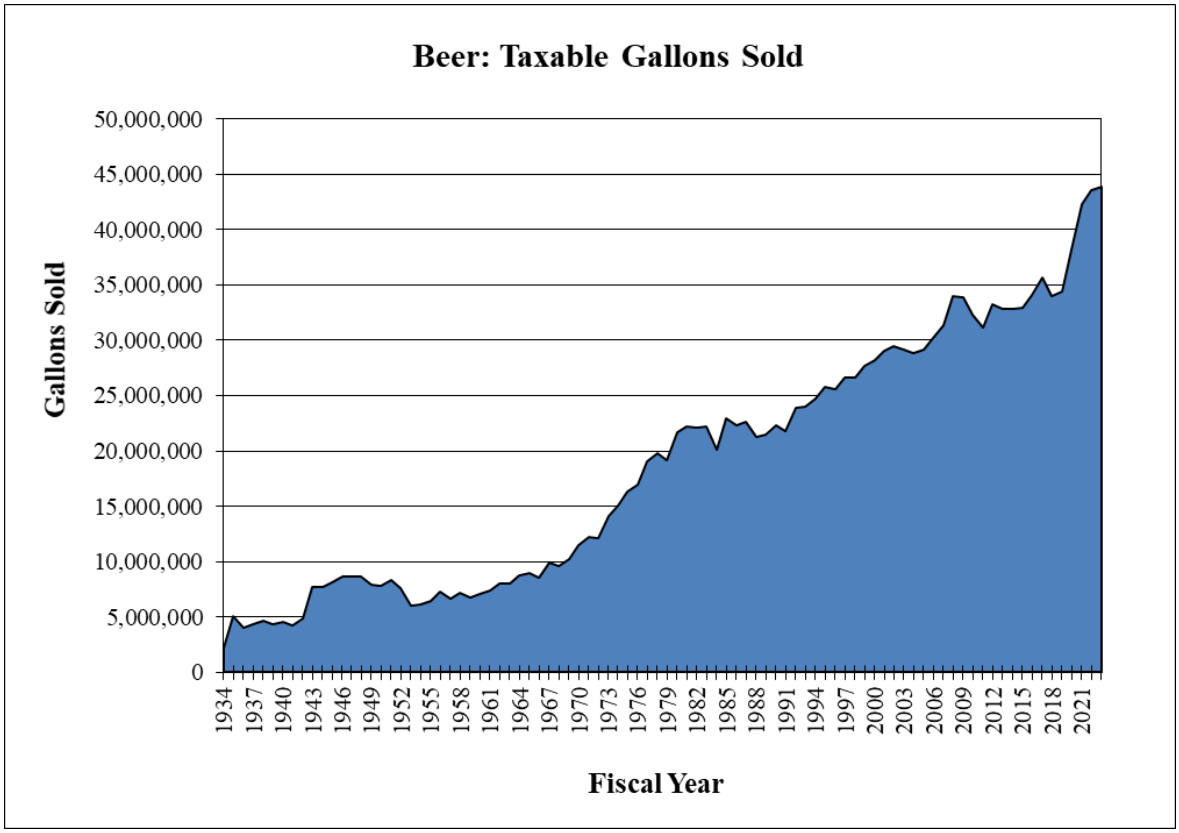
Beer Tax

Fiscal Year	General Fund Beer Tax	Alcohol Beverage Enforcement and Treatment Restricted Account	Total Beer Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate: $ / 31 Gallons of Beer	Taxable Gallons	Notes
1934	85,460		85,460	657,385	1.27	1.20	2,207,717	Tax enacted on Jan 1, 1934.
1935	178,321		178,321	1,330,754	2.55	**1.09**	5,071,515	80¢ effective Mar 25, 1935.
1936	104,999		104,999	766,416	1.46	0.80	4,068,711	
1937	113,539		113,539	816,827	1.55	0.80	4,399,636	
1938	120,060		120,060	833,750	1.58	0.80	4,652,325	
1939	112,698		112,698	799,277	1.47	0.80	4,367,048	
1940	116,802		116,802	840,302	1.55	0.80	4,526,078	
1941	110,364		110,364	788,314	1.43	0.80	4,276,605	
1942	124,766		124,766	848,748	1.54	0.80	4,834,683	
1943	198,745		198,745	1,219,294	2.13	0.80	7,701,369	
1944	198,538		198,538	1,147,618	1.79	0.80	7,693,348	
1945	221,057		221,057	1,256,006	2.08	**0.84**	8,158,056	$1.10 effective May 8, 1945.
1946	307,334		307,334	1,707,411	2.90	1.10	8,661,231	
1947	306,978		306,978	1,574,246	2.47	1.10	8,651,198	
1948	305,830		305,830	1,371,435	2.16	1.10	8,618,845	
1949	280,164		280,164	1,162,506	1.78	1.10	7,895,531	
1950	277,883		277,883	1,167,576	1.74	1.10	7,831,248	
1951	296,063		296,063	1,228,477	1.77	1.10	8,343,594	
1952	269,162		269,162	1,035,238	1.47	1.10	7,585,475	
1953	215,159		215,159	811,921	1.12	1.10	6,063,572	
1954	218,763		218,763	819,337	1.11	1.10	6,165,139	
1955	227,938		227,938	847,353	1.13	1.10	6,423,707	
1956	258,631		258,631	965,041	1.23	1.10	7,288,692	
1957	236,399		236,399	869,114	1.07	1.10	6,662,154	
1958	255,459		255,459	909,107	1.10	1.10	7,199,299	
1959	240,420		240,420	831,903	0.98	1.10	6,775,473	
1960	253,160		253,160	869,966	1.00	1.10	7,134,509	
1961	261,234		261,234	882,547	0.98	1.10	7,362,049	
1962	285,202		285,202	953,853	1.02	1.10	8,037,511	
1963	286,060		286,060	947,219	0.99	1.10	8,061,691	
1964	309,303		309,303	1,010,794	1.04	1.10	8,716,721	
1965	317,027		317,027	1,022,668	1.05	1.10	8,934,397	
1966	302,216		302,216	959,416	0.97	1.10	8,516,996	
1967	353,280		353,280	1,090,370	1.08	1.10	9,956,073	
1968	342,037		342,037	1,024,063	1.00	1.10	9,639,225	
1969	364,256		364,256	1,046,713	1.02	1.10	10,265,396	
1970	408,576		408,576	1,113,286	1.06	1.10	11,514,415	
1971	432,680		432,680	1,115,155	1.05	1.10	12,193,709	
1972	1,211,902		1,211,902	2,992,351	2.72	3.10	12,119,020	$3.10 effective Jul 1, 1971.
1973	1,413,886		1,413,886	3,382,502	2.98	3.10	14,138,860	
1974	1,507,619		1,507,619	3,395,538	2.90	3.10	15,076,190	
1975	1,629,922		1,629,922	3,306,130	2.76	3.10	16,299,220	
1976	1,692,821		1,692,821	3,146,507	2.55	3.10	16,928,210	
1977	1,904,552		1,904,552	3,347,192	2.63	3.10	19,045,520	
1978	1,985,418		1,985,418	3,276,267	2.49	3.10	19,854,180	
1979	1,913,438		1,913,438	2,934,721	2.15	3.10	19,134,380	
1980	2,174,058		2,174,058	2,994,570	2.11	3.10	21,740,580	

Fiscal Year	General Fund Beer Tax	Alcohol Beverage Enforcement and Treatment Restricted Account	Total Beer Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate: $ / 31 Gallons of Beer	Taxable Gallons	Notes
1981	2,227,120		2,227,120	2,702,816	1.83	3.10	22,271,200	
1982	2,942,982		2,942,982	3,237,604	2.14	4.12	22,143,797	$4.12 effective Jul 1, 1981.
1983	2,949,304		2,949,304	3,056,274	1.96	4.12	22,191,365	
1984	7,134,426		7,134,426	7,163,078	4.49	11.00	20,106,110	$11 effective Jul 1, 1983.
1985	8,129,900		8,129,900	7,824,735	4.82	11.00	22,911,536	
1986	7,918,330		7,918,330	7,359,043	4.48	11.00	22,315,294	
1987	8,042,814		8,042,814	7,338,334	4.41	11.00	22,666,112	
1988	7,559,416		7,559,416	6,654,415	3.97	11.00	21,303,809	
1989	7,640,817		7,640,817	6,458,848	3.82	11.00	21,533,212	
1990	7,926,214		7,926,214	6,392,108	3.75	11.00	22,337,512	
1991	7,743,017		7,743,017	5,924,267	3.43	11.00	21,821,230	
1992	8,480,707		8,480,707	6,226,657	3.50	11.00	23,900,174	
1993	8,515,351		8,515,351	6,069,388	3.30	11.00	23,997,807	
1994	8,774,763		8,774,763	6,072,500	3.21	11.00	24,728,878	
1995	9,166,556		9,166,556	6,185,260	3.18	11.00	25,833,021	
1996	9,090,612		9,090,612	5,964,969	2.99	11.00	25,618,997	
1997	9,460,373		9,460,373	6,029,556	2.95	11.00	26,661,051	
1998	9,446,854		9,446,854	5,885,890	2.80	11.00	26,622,952	
1999	9,827,752		9,827,752	6,029,296	2.82	11.00	27,696,392	
2000	10,023,004		10,023,004	6,016,209	2.74	11.00	28,246,648	
2001	10,320,329		10,320,329	5,993,222	2.67	11.00	29,084,564	
2002	10,470,264		10,470,264	5,912,063	2.58	11.00	29,507,108	
2003	10,356,639		10,356,639	5,756,887	2.47	11.00	29,186,892	$0.033 = price per 12 oz can
2004	9,367,478	2,525,666	11,893,144	6,463,665	2.72	12.80	28,803,708	$0.039 = price per 12 oz can
2005	8,918,275	3,133,777	12,052,052	6,380,123	2.63	12.80	29,188,563	$12.80 effective Jul 1, 2003.
2006	8,720,081	3,741,888	12,461,969	6,380,937	2.55	12.80	30,181,331	
2007	8,587,477	4,350,000	12,937,477	6,417,399	2.49	12.80	31,332,952	
2008	9,070,330	4,984,787	14,055,117	6,778,712	2.57	12.80	34,039,736	
2009	8,567,379	5,425,600	13,992,979	6,499,203	2.42	12.80	33,889,246	
2010	7,724,653	5,622,574	13,347,227	6,221,410	2.28	12.80	32,325,315	
2011	7,273,601	5,597,192	12,870,793	5,902,517	2.13	12.80	31,171,452	
2012	8,425,461	5,308,891	13,734,352	6,105,812	2.16	12.80	33,262,884	
2013	8,422,487	5,118,317	13,540,804	5,897,717	2.06	12.80	32,794,135	
2014	8,090,896	5,463,741	13,554,637	5,818,515	2.00	12.80	32,827,636	
2015	8,204,614	5,386,322	13,590,936	5,740,967	1.95	12.80	32,915,548	
2016	8,676,460	5,391,855	14,068,315	5,935,572	1.98	12.80	34,071,700	
2017	9,308,708	5,406,400	14,715,108	6,131,116	2.00	12.80	35,638,152	
2018	8,420,670	5,597,400	14,018,070	5,718,860	1.83	12.80	33,950,013	
2019	8,347,212	5,856,100	14,203,312	5,656,279	1.78	12.80	34,398,646	
2020	10,410,092	5,577,300	15,987,392	6,253,454	1.94	**12.97**	38,211,963	$13.10 effective Nov. 1, 2019
2021	11,855,702	6,024,406	17,880,108	6,908,558	2.10	13.10	42,311,705	
2022	11,598,296	6,796,085	18,394,381	6,787,595	2.03	13.10	43,528,689	
2023	10,994,661	7,560,764	18,555,425	6,339,400	1.86	13.10	43,909,784	

Bolded numbers represent a weighted average rate based on when the statutory change was made effective.
Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.
After 2004, revenues are divided between the General Fund and Alcohol Beverage Enforcement/Treatment- Restricted Account


Beer Tax: Collections
Total Beer Tax Collections
Real Tax Collections
Collections
$20,000,000
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
1934 1937 1940 1943 1946 1949 1952 1955 1958 1961 1964 1967 1970 1973 1976 1979 1982 1985 1988 1991 1994 1997 2000 2003 2006 2009 2012 2015 2018 2021
Fiscal Year


Beer: Taxable Gallons Sold
Gallons Sold
50,000,000
45,000,000
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
1934 1937 1940 1943 1946 1949 1952 1955 1958 1961 1964 1967 1970 1973 1976 1979 1982 1985 1988 1991 1994 1997 2000 2003 2006 2009 2012 2015 2018 2021
Fiscal Year

LEGISLATIVE HISTORY OF THE BEER TAX:

1933

SB 115 Manufacturing Certain Beverages for Sale Outside of State *(Effective June 26, 1933)* The first beer tax administered by the Tax Commission was the Export Beer Tax Law, passed at the General Session of the 20th Legislature. The legislation imposed tax upon 3.05 percent alcohol (by weight) beer manufactured in Utah for export and sale in other states where such sale was legal. The sale of beer in Utah was illegal at the time and remained so until the repeal of the prohibitory provision of the State Constitution became effective. The rate of the tax was $1 per barrel of 31.5 gallons. This bill provided "that such tax constitute a fund for the relief of unemployed residents of the State of Utah."

1934

(Effective January 1, 1934) Legislation became effective when the constitutional prohibition against intoxicating liquor was repealed at the election of November 1933. It imposed a tax of $1.20 per barrel upon beer manufactured or imported for consumption in the State of Utah and $0.60 per barrel upon beer manufactured for export and exported. Provisions were made for the licensing of brewers by the State and of dealers (importers), wholesalers, and retailers by the local authorities and also the State.

1935

HB 41 Liquor Control Act *(Effective March 25, 1935*) The Liquor Control Act established the Liquor Control Commission. The licensing of manufacturers, distributors, and retailers of beer was passed to the Liquor Control Commission. The Tax Commission then became primarily concerned with the collection of the excise tax on beer through the medium of tax stamps of designated values, which must be affixed to all containers of beer. The tax on beer with not more than 3.2 percent alcohol by weight was reduced to $0.80 per barrel. The tax on beer with more than 3.2 percent alcohol was set at $1.60 per barrel.

1937

SB 72 Beer – Bonds of Licensees *(Effective May 11, 1937)* This bill amended provisions related to bonds and licenses of persons licensed under the Liquor Control Act and qualifications and certification of persons licensed to sell light beer. This legislation also amended the act to permit the imprinting of the tax stamp on can lids and crowns. The use of crowns and printed labels by brewers and distributors simplified and improved the administration of the law.

1940

The Liquor Control Commission ruled that shipments of liquor and beer to Fort Douglas were out of its jurisdiction and consequently, the Post Exchange, the Officer's Club, and other similar users could ship liquor and beer from another

state into Fort Douglas tax exempt. However, the Tax Commission held that beer sold to the Officer's Club or any similar organization was taxable.

1941

The Tax Commission adopted a beer revenue stamp to cover the excise tax of $1.60 per barrel on heavy beer containing more than 3.2 percent alcoholic content by weight, and the stamp affixed to the case rather than each bottle.

(Effective December 1, 1941) Regulations modified the taxation of light beer covering beer of less than 3.2 percent alcoholic content by weight.

1944

(Effective July 1, 1944) The Tax Commission allowed refunds on the sale of tax-paid beer to commissioned and non-commissioned officers' messes and clubs operating on a post, camp or station of the United States government in addition to those on sale to regularly established military posts and exchanges.

1945

HB 45 Tax Exemptions *(Effective March 17, 1945)* Legislation eliminated the sales tax on beer.

HB 63 Excise Tax *(Effective May 8, 1945)* Legislation increased the tax rate from $0.80 to $1.10 per 31-gallon barrel on light beer (containing 3.2 percent alcoholic content or less by weight) and increased the tax on heavy beer (containing more than 3.2 percent alcoholic content by weight) from $1.60 to $4.00 per 31-gallon barrel.

1953

(Effective July 1, 1953) An amendment deleted "shipped or transported or removed for storage or consumption or sale within this state or possessed or consumed therein" and inserted "imported or manufactured for sale, use or distribution in this state."

1968

Brewer is added to the list of distributor and importer as having to file a monthly report (definition expanded).

1971

HB 55 Excise Tax upon Beer (*Effective July 1, 1971*) This act provided for the equalization of the excise tax upon heavy and light beer sold by the barrel. The legislation changed the tax rate to $3.10 per 31-gallon barrel for all beer (both light and heavy beer).

- Amends 32-6-1

1981

HB 183 Public Intoxication Treatment Act *(Effective July 1, 1981) The legislation changed the tax rate for all beer from $3.10 to $4.12 per 31-gallon barrel.*

1983

SB 109 Liquor Law Enforcement Amendments – Sen. Fred Finlinson *(Effective July 1, 1983)* This bill changed the tax rate for all beer from $4.12 to $11 per 31-gallon barrel.

- *Amends 32-1-6, 32-6-1 and 63-43-3, 32-1-24*

1985

SB 108 Alcoholic Beverage Control Act (*Effective July 1, 1985*) This bill established an Alcoholic Beverage Control Commission; established a Department of Alcoholic Beverage Control; provided for the establishment and control of state liquor stores and package agencies and the licensing and control of liquor outlets and alcoholic product manufacturing, warehousing, and wholesaling facilities; provided for the issuance and regulation of special and single event alcoholic product use permits; provided for the collection of beer taxes; established criminal offenses related to alcoholic products; provided penalties for violations of this title; provided a dram shop law; established a Bureau of Narcotics and Alcoholic Beverage Law Enforcement; and provided for issuance of identification cards.

- *Enacts Title 32A*
- *Repeals numerous provisions in Title 16-6*

1986

HB 386 Alcoholic Beverage Amendments—Rep. Nolan E. Karras (*Effective March 6, 1986*) The act clarified the markup procedure for liquor sales on military installations. This bill set the markup on liquor sold to military installations at 15 percent above cost, excluding federal excise taxes.

- Amends 32A-1-7

1992

HB 191 Revenue and Taxation—Technical Amendments – Rep. John L. Valentine (*Effective April 27, 1992*) The legislation made technical amendments to in-lieu fees, reporting of exempt sales, payment of estimated tax, credits for cigarette tax stamps, and the basis of the beer tax.

- Amends 59-2-405, 59-7-126, 59-12-104, 59-12-105, 59-14-206, 59-15-101

1999

HB 18 Funding Formula for Alcohol Offenses Enforcement—Rep. Nora B. Stephens *(Effective July 1, 1999)* This act relates to alcoholic beverages. It requires reporting on the use of certain monies and provides certain procedures.

- Amends 32A-1-115

2002

SB 30 Funding Formula for Alcohol Related Activities of Local Governments—Michael G. Waddoups *(Effective May 6, 2002)* This act modifies the requirement that the Legislature appropriate monies to be used by counties and municipalities for specified purposes related to alcohol. The act also modifies how the monies are distributed and provides a mechanism to suspend payments if it is found that a municipality or county is not using the monies for the specified purposes.

- *Amends 32A-1-115*

2003

SB 66 Alcoholic Beverage Enforcement and Treatment --Sen. M. Waddoups *(Effective July 1, 2003)* The legislation increases the beer tax rate from $11 per 31-gallon barrel to $12.80 per 31-gallon barrel; provides that the commission shall deposit beer taxes as directed into the Alcoholic Beverage Enforcement Treatment Restricted Account or the General Fund.

- *Amends 32A-1-115, 59-15-101, 59-15-109*

SB 153 Alcoholic Beverage Amendments—John L. Valentine *(Effective May 5, 2003)* This act modifies the Alcoholic Beverage Title including technical changes. The act modifies definitions; modifies provisions related to the administration of the title by the Alcoholic Beverage Control Commission and the Department of Alcoholic Beverage Control; modifies provisions related to state stores; modifies provisions related to package agencies; modifies provisions related to restaurant liquor licenses and airport lounge liquor licenses; enacts provisions providing for limited restaurant licenses; enacts provisions providing for on premise banquet licenses; modifies provisions related to private club licenses including the creation of classes of private club licenses; modifies provisions related to special use permits; amends provisions related to single event permits; modifies provisions related to manufacturing licenses, local industry

representative licenses, and warehousing licenses; modifies provisions related to beer retail and wholesale licenses and enacts provisions providing for temporary special event beer permits; and modifies provisions related to criminal offenses including restrictions on sales, purchase, possession, and consumption of alcoholic beverages or products; restrictions on operations; restrictions on advertising; restrictions on transportation and distribution of alcoholic beverages or products; and restrictions on trade practices. This act repeals provisions in the Sunset Act related to wine markups and enacts the Nuisance Licensees Act. This act appropriates for fiscal year 2002-03 only, $325,900 from the Liquor Control Fund to the Department of Alcoholic Beverage Control and $62,000 from the General Fund to the Driver License Division of the Department of Public Safety. Subject to future budget constraints, as an ongoing appropriation, this act appropriates for fiscal year 2003-04, $1,596,900 from the Liquor Control Fund to the Department of Alcoholic Beverage Control and $311,000 from the General Fund to the Liquor Law Enforcement Unit of the Department of Public Safety. This act contains a coordination clause that includes, subject to future budget constraints, an ongoing appropriation of $1,000,000 for fiscal year 2003-04 from the Liquor Control Fund.

- *Amends 32A-1-102, 32A-1-104, 32A-1-105, 32A-1-107, 32A-1-109, 32A-1-111, 32A-1-113, 32A-1-116, 32A-1-119, 32A-1-122, 32A-1-123, 32A-1-401, 32A-2-101, 32A-2-103, 32A-3-101, 32A-3-102, 32A-3-103, 32A-3-106, 32A-3-108, 32A-4-101, 32A-4-102, 32A-4-103, 32A-4-105, 32A-4-106, 32A-4-201, 32A-4-202, 32A-4-203, 32A-4-206, 32A-5-101, 32A-5-102, 32A-5-103, 32A-5-104, 32A-5-107, 32A-6-102, 32A-6-103, 32A-6-105, 32A-6-201, 32A-6-202, 32A-6-301, 32A-6-401, 32A-6-501, 32A-7-101, 32A-7-102, 32A-7-103, 32A-7-104, 32A-7-106, 32A-8-101, 32A-8-102, 32A-8-103, 32A-8-106, 32A-8-501, 32A-8-502, 32A-8-503, 32A-8-505, 32A-9-102, 32A-9-103, 32A-9-106, 32A-10-101, 32A-10-102, 32A-10-201, 32A-10-202, 32A-10-203, 32A-10-205, 32A-10-206, 32A-11-101, 32A-11-102, 32A-11-103, 32A-11-106, 32A-11a-106, 32A-12-103, 32A-12-105, 32A-12-201, 32A-12-203, 32A-12-204, 32A-12-207, 32A-12-209, 32A-12-210, 32A-12-212, 32A-12-213, 32A-12-215, 32A-12-216, 32A-12-218, 32A-12-301, 32A-12-305, 32A-12-306, 32A-12-307, 32A-12-308, 32A-12-401, 32A-12-501, 32A-12-504, 32A-12-505, 32A-12-601, 32A-12-602, 32A-12-603, 32A-12-604, 32A-12-605, 32A-12-606;*
- *Enacts 32A-4-301, 32A-4-302, 32A-4-303, 32A-4-304, 32A-4-305, 32A-4-306, 32A-4-307, 32A-4-401, 32A-4-402, 32A-4-403, 32A-4-404, 32A-4-405, 32A-4-406, 32A-4-407, 32A-6-502, 32A-6-503, 32A-6-603, 32A-10-301, 32A-10-302, 32A-10-303, 32A-10-304, 32A-10-305, 32A-10-306, 32A-12-222, 32A-15a-101, 32A-15a-102, 32A-15a-103, 32A-15a-201, 32A-15a-202, 32A-15a-203, 63-55b-132;*
- *Repeals 32A-1-501, 32A-1-502, 32A-1-503, 32A-1-504, 32A-4-107, 32A-4-207, 32A-5-105, 32A-5-108, 32A-12-309, 32A-12-503, 63-55-232*

2003 Second Special Session

SB 2001 Alcoholic Beverage Amendments—Sen. Michael G. Waddoups (*Effective November 25, 2003*) This bill modifies provisions related to the Alcoholic Beverage Enforcement and Treatment Restricted Account created in 32A-1-115. The following shall be

deposited in the Alcoholic Beverage Enforcement and Treatment Restricted Account: beginning fiscal year 2007-08, 40 percent of the revenue collected for the two years preceding the fiscal year for which the deposit is made or $4,350,000. The revenue in excess of this shall be deposited in the General Fund.

- *Amends 59-15-109*

2004

SB 58 Alcoholic Beverage Control Amendments—John L. Valentine *(Effective May 3, 2004)*
This bill modifies the Alcoholic Beverage Control Act. This bill amends definition provisions; corrects language addressing powers and duties of the commission; addresses the appointment of the director; amends provisions related to wineries; modifies provisions related to restaurant liquor licensees; modifies provisions related to airport lounge liquor licenses; modifies the operational restrictions for a limited restaurant license; addresses the size of containers in which beer may be sold for on premise consumption; modifies provisions related to on premise banquet licensees; modifies provisions related to private clubs; modifies provisions related to single event permits including providing for governmental entities obtaining the permit; modifies provisions related to brewery licenses including to whom a brewer may sell beer; modifies provisions related to local industry representatives; modifies provisions related to on premise beer retailer license; modifies provisions related to on premise beer retailer licenses; modifies provisions related to temporary special event beer permits including providing for a government entity to obtain the permit; modifies provisions related to beer wholesaling licenses including modifying to whom beer may be directly sold or distributed; modifies when there is an inference that an alcoholic beverage is an alcoholic beverage; corrects a reference to a brewer in the provision governing unlawful sale or furnishing; modifies the provision related to unlawful dispensing; modifies the provision related to disposition of liquor items shipped to the department; corrects a citation to federal regulations; addresses the tied house provisions; and makes technical changes including correcting cross references.

- *Amends 32A-1-105, 32A-1-107, 32A-1-108, 32A-3-106, 32A-4-106, 32A-4-202, 32A-4-206, 32A-4-303, 32A-4-307, 32A-4-401, 32A-4-402, 32A-4-406, 32A-5-102, 32A-5-107, 32A-7-101, 32A-7-102, 32A-7-106, 32A-8-401, 32A-8-503, 32A-8-505, 32A-10-202, 32A-10-206, 32A-10-302, 32A-10-306, 32A-11-101, 32A-11-102, 32A-11-106, 32A-11a-107, 32A-12-102, 32A-12-201, 32A-12-213, 32A-12-222, 32A-12-501, 32A-12-601, 32A-12-603, 41-6-44.20, 76-10-1506*

2005

SB 65 Alcoholic Beverage Control Amendments—Peter C. Knudson *(Effective May 2, 2005)*
This bill defines “military installation”, addresses minors on premises of state stores or package agencies; removes the repeal date for on premise banquet licensing; requires on premise banquet licensees to provide advance notice of banquets to allow for random inspections; clarifies that on premise banquet premises are included in the prohibition of operating without a license;

Repeals a 2004 reporting requirement; addresses liquor purchased on a military installation; and makes technical changes.

- *Amends 32A-1-105, 32A-2-103, 32A-3-106, 32A-4-401, 32A-4-402, 32A-4-406, 32A-12-212, 32A-12-301, 63-55b-132;*
- *Repeals 32A-4-407*

2006

SB 124 Alcohol Beverage Control Amendments—Peter C. Knudson *(Effective May 1, 2006)* This bill modifies the Alcoholic Beverage Control Act and related provisions. This bill modifies powers and duties of the commission; addresses adjudicative proceedings; amends the number of certain licenses that may be issued by the commission in relationship to the state's population; addresses factors the commission shall consider before granting certain permits; modifies provision prohibiting operating without a license or permit; modifies the Administrative Procedures Act to clarify that certain applications filed under the Alcoholic Beverage Control Act are not requests for agency action; removes out-of-date language; and makes technical changes.

- *Amends 32A-1-107, 32A-1-119, 32A-4-101, 32A-4-302, 32A-5-101, 32A-7-104, 32A-10-201, 32A-10-304, 32A-12-301, 63-46b-3*

2007

SB 51 Alcoholic Beverage Enforcement and Treatment Restricted Account Amendments—Michael G. Waddoups *(Effective April 30, 2007)* This bill modifies the Alcoholic Beverage Control Act to address distribution of monies related to the Alcoholic Beverage Enforcement and Treatment Restricted Account. This bill expands the list of state agencies that could be awarded grants by the Utah Substance Abuse and Anti-Violence Coordinating Council and makes technical changes.

- *Amends 32A-1-115*

SB 205 Alcoholic Beverage Control Amendments— Sen. Peter Knudson (*Effective July 1, 2007*) This bill adjusts markups by the Department of Alcoholic Beverage Control on heavy beer, wine, and liquor, and diverts a portion of gross sales revenues from the sales of heavy beer, wine, and liquor to the school lunch program. This bill repeals the wine and liquor tax.

- *Amends 32A−1−102, 32A−1−105, 32A−1−106, 32A−1−108, 32A−1−116, 32A−1−119, 32A−1−120, 32A−1−122, 32A−1−401, 32A−4−102, 32A−4−106, 32A−4−206, 32A−4−303, 32A−4−307, 32A−4−401, 32A−4−402, 32A−4−406, 32A−5−102, 32A−5−107, 32A−6−301, 32A−6−302, 32A−7−106, 32A−8−102, 32A−8−106, 32A−8−505, 32A−10−101, 32A−10−102, 32A−10−103, 32A−10−202, 32A−10−206, 32A−10−306, 32A−12−209, 32A−12−213, 32A−12−401, 32A−14a−102, 53−3−219, 62A−15−401, 76−9−701, 78−3a−506;*
- *Enacts 32A-1-601, 32A-1-602, 32A-1-603, 32A-1-604, 32A-12-209.5;*
- *Repeals 59-16-101, 59-16-102*

2008

SB 95 Markup on Alcoholic Beverages—Mike Dmitrich (*Effective May 5, 2008*) This bill modifies the Alcoholic Beverage Control Act to address markups on alcoholic beverages. This bill lowers the markup on liquor manufactured by a small distillery or brewery and makes technical and conforming changes.

- *Amends 32A-1-122*

SB 211 Alcoholic Beverage Control Amendments—Curtis S. Bramble (*Effective May 5, 2008*) This bill modifies the Alcoholic Beverage Control Act. This bill modifies definition provisions; addresses presentation of proof of age; enacts the Malted Beverage Act, including providing for the treatment of a flavored malt beverage as a liquor, addressing approval of the label and packaging of a malt beverage, and providing transition protections; enacts provisions related to criminal background checks; addresses proximity restrictions; addresses markups; adjusts quota requirements for licenses; addresses the dispensing of spirituous liquor; addresses the amount of spirituous liquor that may be before a patron or attendee; prohibits conduct related to controlled substances and drug paraphernalia; modifies requirements related to price lists and private clubs; establishes requirements related to the display of beer; expands provisions prohibiting operation without a license or permit; and makes technical and conforming amendments. This bill appropriates as an ongoing appropriation subject to future budget constraints, $1,589,100 from the Liquor Control Fund for fiscal year 2008-09 to the Division of Substance Abuse and Mental Health within the Department of Human Services.

- *Amends 32A-1-105, 32A-1-116, 32A-1-119, 32A-1-122, 32A-1-302, 32A-1-304, 32A-2-101, 32A-3-101, 32A-3-102, 32A-4-101, 32A-4-102, 32A-4-104, 32A-4-106, 32A-4-206, 32A-4-302, 32A-4-303, 32A-4-305, 32A-4-307, 32A-4-401, 32A-4-402, 32A-4-406, 32A-5-101, 32A-5-102, 32A-5-104, 32A-5-107, 32A-7-101, 32A-7-106, 32A-8-101, 32A-8-401, 32A-8-501, 32A-8-503, 32A-8-505, 32A-10-101, 32A-10-102, 32A-10-201, 32A-10-202, 32A-10-204, 32A-10-206, 32A-10-306, 32A-11-106, 32A-12-212, 32A-12-222, 32A-12-301, 32A-12-307, 32A-12-603, 53-10-102, 76-5-113;*
- *Enacts 32A-1-701, 32A-1-702, 32A-1-703, 32A-1-704, 32A-1-801, 32A-1-802, 32A-1-803, 32A-1-804, 32A-1-805, 32A-1-806, 32A-1-807, 32A-1-808, 32A-1-809*

2009

HB 51 Exemption for Alcoholic Beverage Manufacturing License—Christine A. Johnson *(Effective May 12, 2009)* This bill modifies the Alcoholic Beverage Control Act to address exemptions from manufacturing license requirements; creates an exemption from licensure for a fermented beverage manufactured in an individual's personal residence; allows storage and transportation; and makes technical amendments.

- *Amends 32A-8-101*

HB 55 Amendments to Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act—Rep. Wayne Harper (*Retrospective to January 1, 2007*) This bill replaces

language inadvertently repealed in prior legislation. The language that is replaced imposes the restaurant tax on sales of alcoholic beverages sold by a restaurant.

- *Amends 59-12-603*

2010

SB 167 Alcoholic Beverage Control Act Recodification—John L. Valentine (*Effective July 1, 2011*) This bill recodifies the Alcoholic Beverage Control Act and updates language related to the regulation of an alcoholic product. This bill repeals Title 32A, Alcoholic Beverage Control Act, and replaces it with Title 32B, Alcoholic Beverage Control Act. Amends several code sections.

- *Amends 59-15-101, 59-15-109*

2011

HB 440 Beer Tax Amendments—Val L. Peterson (*Effective July 1, 2011*) This bill modifies provisions related to revenue and taxation to address deposits of revenue generated by the beer tax. This bill modifies the formula to determine the amount of revenue collected from the beer tax to be deposited into the Alcoholic Beverage Enforcement and Treatment Restricted Account and makes technical changes.

- *Amends 59-15-109*

SB 12 Alcoholic Beverage Control Act—Modifications—John L. Valentine *(Effective July 1, 2011)* This bill modifies the Alcoholic Beverage Control Act to correct omissions or errors made as part of the recodification of that act. This bill reorders language; corrects or clarifies terminology, including defining the term "container"; clarifies a formula related to the Alcoholic Beverage Enforcement and Treatment Restricted Account; clarifies references to specific licenses or sublicenses; relocates a provision addressing advertising; makes the provision related to a package agency posting a bond more consistent with other bond requirements in the act; and makes technical and conforming amendments.

- *Amends 32B−1−102 (et. seq. Effective 7/1/2011), 32B−1−203, 32B−1−306, 32B−1−602, 32B−1−605, 32B−2−303, 32B−2−402, 32B−2−404, 32B−2−503, 32B−2−504, 32B−2−601, 32B−2−602, 32B−2−604, 32B−2−605, 32B−2−606, 32B−3−303, 32B−3−307, 32B−4−203, 32B−4−206, 32B−4−208, 32B−4−406, 32B−4−420, 32B−4−422, 32B−4−507, 32B−4−704, 32B−4−705, 32B−5−303, 32B−5−304, 32B−5−307, 32B−5−308, 32B−6−205, 32B−6−305, 32B−6−405, 32B−6−605, 32B−6−706, 32B−7−202, 32B−8−401, 32B−9−204, 32B−9−302, 32B−9−305, 32B−10−404, 32B−11−608;*
- *Renumbers & amends 32B−4−510 to 32B−1−206*

SB 314 Alcoholic Beverage Amendments—John L. Valentine *(Effective July 1, 2011)* This bill modifies definition provisions; provides that certain retail licenses are exempt from limitations on the number of retail licenses that may be issued at any time; addresses the relationship between the number of alcohol-related enforcement officers and the issuance

of licenses; modifies the calculation of the ratio of revenue from food as compared to revenue from alcoholic products; requires taverns to comply with electronic verification requirements for proof of age; provides for the governor to appoint the chair of the Alcoholic Beverage Control Commission; provides for the issuance of certificates of approval for out-of-state importers and suppliers of beer, heavy beer, and flavored malt beverages; provides for the commission with the approval of the governor and with the consent of the Senate to appoint the director of the Department of Alcoholic Beverage Control; addresses prohibited interests, relationships, and actions; creates the Alcoholic Beverage Control Act Enforcement Fund and directs how money in the fund is to be expended; consolidates language regarding warning signs required to be posted in retail settings, including event permits; addresses the size of containers of heavy beer that can be sold; modifies fees; permits the sale, offer for sale, or furnishing of an alcoholic product by room service in other than a sealed container; prohibits consumption of an alcoholic product on licensed premises after a specified time; removes existing restrictions on transferring licenses or locations of licenses and replaces the provisions with the Transfer of Retail License Act; addresses the discounting of an alcoholic product; changes the numbers used to determine the number of retail licenses that may be issued at any one time; modifies requirements related to the location in restaurants of dispensing, storage, and related instruments or equipment; modifies provisions related to dining club licenses; modifies hours of sale; addresses the limit on the number of airport lounge licenses; eliminates outdated language regarding grandfathered facilities for on-premise banquet licenses; enacts a new reception center license; enacts a new beer-only license; imposes additional requirements on on-premise beer retailers; extends certain grandfathering for restaurant sublicenses; prohibits event permittees from selling, offering for sale, or furnishing an indefinite or unlimited number of alcoholic products during a set period for a fixed price unless certain conditions are met; clarifies provisions related to the number of drinks a patron may have before them at an event; requires agreements to create exclusive sales territories for beer wholesaler licensees; clarifies penalties related to obtaining a beer wholesaling license; addresses when meetings of the commission may be closed; addresses alcohol training and education seminars; requires the governor to comply with certain requirements under the Budgetary Procedures Act; and makes technical and conforming amendments. This bill appropriates to the Department of Public Safety—Programs and Operations, from the General Fund, one time, $83,600; and from the General Fund, ongoing, ($2,642,900).

- *Amends 32B−1−102(et. Seq. Effective 07/01/11), 32B−1−201, 32B−1−402, 32B−1−407, 32B−1−602, 32B−1−605, 32B−2−201, 32B−2−202, 32B−2−205, 32B−2−503, 32B−2−504, 32B−2−602, 32B−2−605, 32B−2−606, 32B−4−203, 32B−4−206, 32B−4−208, 32B−4−406, 32B−4−420, 32B−4−705, 32B−5−301, 32B−5−304, 32B−5−305, 32B−5−307, 32B−5−309, 32B−6−102, 32B−6−202, 32B−6−203, 32B−6−204, 32B−6−205, 32B−6−302, 32B−6−303, 32B−6−304, 32B−6−305, 32B−6−403, 32B−6−404, 32B−6−405, 32B−6−406, 32B−6−502, 32B−6−503, 32B−6−504, 32B−6−603, 32B−6−604, 32B−6−605, 32B−6−702, 32B−6−703, 32B−6−705, 32B−6−706, 32B−8−202, 32B−8−204, 32B−8−304, 32B−8−401, 32B−8−402, 32B−9−204, 32B−9−304, 32B−9−305, 32B−9−405, 32B−10−303,*

32B−10−304, 32B−10−403, 32B−10−404, 32B−10−503, 32B−10−603, 32B−11−201, 32B−11−203, 32B−11−204, 32B−11−503, 32B−11−604, 32B−11−605, 32B−11−608, 32B−12−202, 32B−12−203, 32B−13−201, 32B−13−202, 32B−13−203, 32B−13−301, 52−4−205, 62A−15−401, 63J−1−201;,Enacts 32B-1-206, 32B−2−209, 32B−2−305, 32B−6−409, 32B−6−801, 32B−6−802, 32B−6−803, 32B−6−804, 32B−6−805, 32B−6−901, 32B−6−902, 32B−6−903, 32B−6−904, 32B−6−905, 32B−8a−101, 32B−8a−102, 32B−8a−201, 32B−8a−202, 32B−8a−203, 32B−8a−301, 32B−8a−302, 32B−8a−303, 32B−8a−401, 32B−8a−402, 32B−8a−403, 32B−8a−404, 32B−8a−501, 32B−8a−502;

- *Repeals 26−7−6, 32B−4−506, 32B−4−507*

2011 Second Special Session

SB 2002 Alcoholic Beverage Control Act Amendments—John L. Valentine *(Retrospective to July 1, 2011)* This bill modifies definitions and removes references to certificates related to prohibited interests, relationships, and actions; modifies the type of licenses that if held by a manufacturing facility that also holds a package agency allows the manufacturing facility to sell an alcoholic product on additional days; modifies the commission's power to issue club license when there is a change of ownership of a business establishment that meets certain criteria; addresses the transfer of a grandfathered facility licensed as an on premise banquet catering license; modifies bond amount for on premise beer retailers; modifies the definition of recreational amenity; addresses requirements related to on premise beer retailers, recreational amenities, and the sale of food; removes an unnecessary cross reference related to notifying the department of closures and transfers of licenses; addresses grandfathering and beer only restaurants; and makes technical and conforming amendments.

- *Amends 32B-1-102, 32B-2-209, 32B-2-605, 32B-6-403, 32B-6-404, 32B-6-603, 32B-6-702, 32B-6-703, 32B-6-705, 32B-6-706, 32B-6-902*

2012

HB 354 Alcoholic Beverage Amendments—Rep. Ryan Wilcox *(Effective July 1, 2012)* This bill creates a committee to establish a process to collect information related to abuse of alcoholic products; requires DABC to remit the markup on liquor to the Tax Commission on a monthly basis, regardless of when a package agency pays DABC for liquor provided to the package agency; and directs the Tax Commission where to deposit the markup.

- *Amends 32B-2-301, 32B-2-304, 32B-2-305, 59-1-401, 59-1-402, 59-1-1402, 59-15-106;*
- *Enacts 53-1-119*

2012 Fourth Special Session

SB 4001 Alcoholic Beverage Control Act Amendments—Sen. John L. Valentine *(Effective July 1, 2012)* This bill amends provisions related to the Alcoholic Beverage Control Act.

This bill provides that four alcohol-related law enforcement officers have as a primary focus enforcement related to restaurants; increases the number of available licenses for full-service restaurant and limited-service restaurant licenses; increases certain retail license fees; extends the effective dates of provisions related to the transfer of retail licenses to July 1, 2013; and makes technical changes. This bill appropriates in fiscal year 2013 to the Department of Public Safety—Programs and Operations—Highway Patrol—Special Enforcement Program as an ongoing appropriation from the General Fund, $280,000.

- *Amends 32B-2-305, 32B-6-203, 32B-6-204, 32B-6-303, 32B-6-304, 32B-6-904*

2014

HB 40 Beer Excise Tax Revenue Amendments—Rep. Jack R. Draxler *(Effective July 1, 2014)* This bill expands the scope of the Alcoholic Beverage Enforcement and Treatment Restricted Account to become the Alcoholic Beverage and Substance Abuse Enforcement and Treatment Restricted Account; modifies definition provisions; encourages the most effective formula allocation in relationship to prevention; addresses preparation of forms; grants rulemaking authority; and makes technical and conforming amendments.

- *Amends 32B-2-401, 32B-2-402, 32B-2-403, 32B-2-404, 62A-15-103*

2019

SB 132 Beer Amendments—Sen. Jerry W. Stevenson *(Effective November 1, 2019)* Increases the rate of the tax imposed on beer from $12.80 to $13.10 per 31-gallon barrel; modifies the permissible percentage of alcohol in beer and heavy beer; and beginning July 1, 2020 directs the revenue resulting from the increased rate to the Alcoholic Beverage Enforcement and Treatment Restricted Account.

- *Amends 32B-1-102, 59-15-101, 59-15-109*
- *Enacts 32B-2-211.1*
- *Coordinates with 2019's HB 453*

2023

HB 223 Drug and Alcohol Enforcement Amendments - Rep. Mike Schultz (*Effective July 1, 2023*) Modifies the notification that the Tax Commission must provide GOPB and LFA of the deposit of beer excise tax proceeds, for the previous two fiscal years preceding the current year's deposit, from an amount equal to 40% to an amount equal to 50%.

- *Amends 32B-2-305, 59-15-109*

END OF CHAPTER

Insurance Premium Tax

Insurance Premium Tax

The Insurance Premium Tax was established in 1896. Assessment and collection of the tax was transferred from the Insurance Commissioner to the State Tax Commission in 1933. The insurance premium tax is applicable to all admitted insurers on total premiums received from insurance covering property or risks located in Utah. Insurance categories that are a part of this tax include motor vehicle, property, casualty, life, workers' compensation, and title insurance.

The current Insurance Premium tax is 2.25 percent of net premiums on property, casualty, life and other risks located in Utah; 2.26 percent (includes .01 percent to fund relative value study) of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection; and 0.45 percent of title insurance premiums. The tax rate on workers' compensation insurance is set by the Labor Commission each calendar year and is currently 1.25 percent in 2022. In the case of variable life insurance, the first $100,000 in premiums is taxed at 2.25 percent and amounts that exceed that amount are taxed at 0.8 percent. Revenue from insurance premium taxes is deposited in the General Fund except for amounts designated to other funds. Other funds that receive revenue from the Insurance Premium Tax include: Workplace Safety, Fire Academy Support, Firemen's Pension, Employer's Reinsurance, Uninsured Employers, and Relative Value Study.

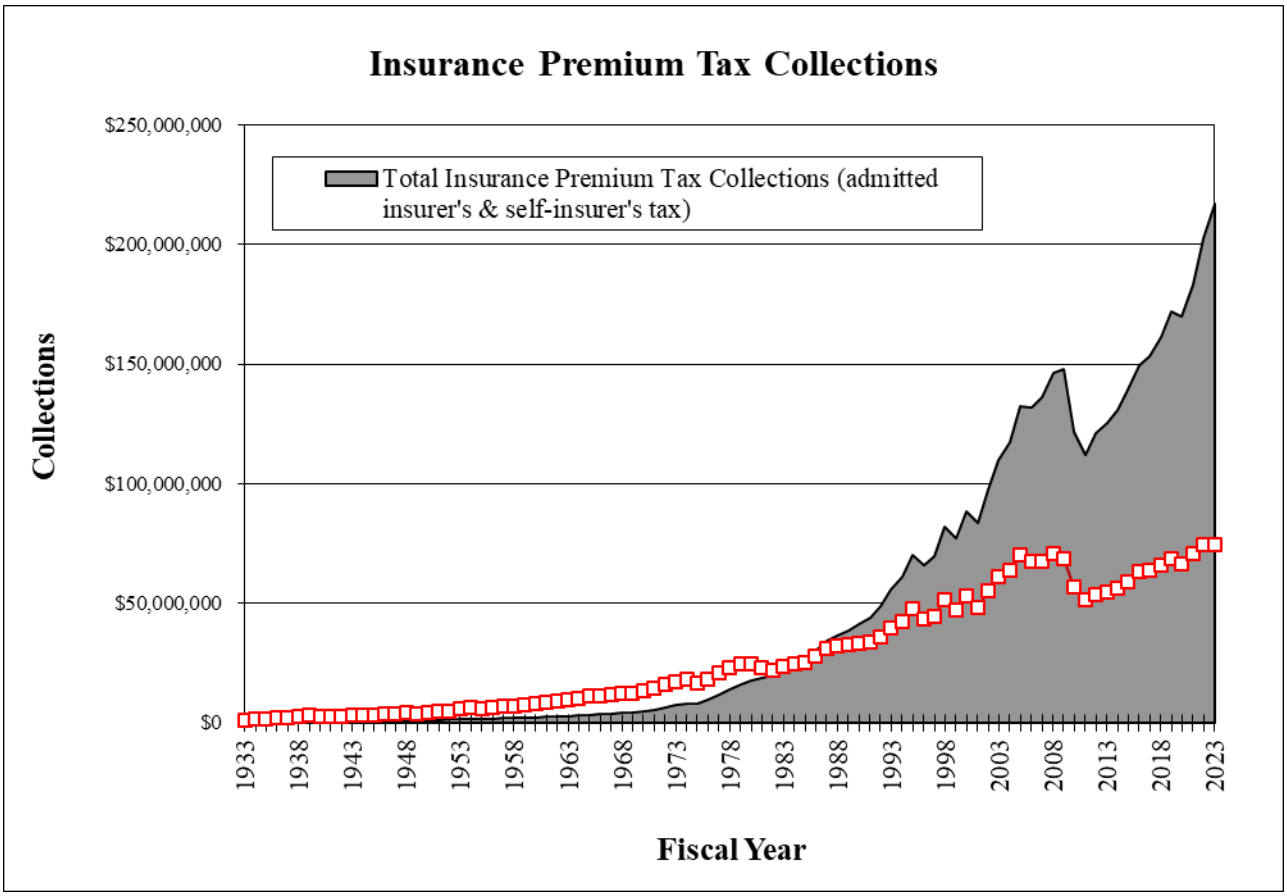
Utah Code: 59-9

Insurance Premium Tax

Fiscal Year	General Fund Collections	Fire Academy Support	Firemen's Pension	Relative Value Study Fund	Workplace Safety Account	Industrial Accident Restricted Account	Employer's Reinsurance & Uninsured Employers	Total Insurance Premium Tax Collections (admitted insurer's & self-insurer's tax)	Real Tax Collections	Real Per Capita	CY Tax Rates (%) Property, Casualty & Life	Surplus Line Brokers	Unisnusred Employers, Employers Reinsurance & Workplace Safety*	Title Insurance	Motor Vehicle	Notes
1933	not avail.		not avail.					176,128	1,285,606	2.50	1.5					
1934	164,909		6,848					171,757	1,321,208	2.55	1.5					
1935	180,680		9,541					190,221	1,419,560	2.72	1.5					Rate changed from 1.5% to 2.25% May 1935.
1936	288,334		9,757					298,091	2,175,847	4.15	2.25					
1937	291,101		13,178					304,279	2,189,058	4.15	2.25					
1938	315,611		34,407					350,018	2,430,681	4.60	2.25					Firemen's Pension = 10% of tax from life
1939	373,461		40,460					413,921	2,935,610	5.41	2.25					insur. premiums plus 25% of tax from fire
1940	324,621		34,589					359,210	2,584,245	4.76	2.25					
1941	342,210		38,963					381,173	2,722,662	4.93	2.25					
1942	371,798		40,520					412,318	2,804,885	5.09	2.25					
1943	489,625		40,670					530,295	3,253,346	5.70	2.25					
1944	539,608		51,812					591,420	3,418,613	5.34	2.25					
1945	524,900		51,341					576,241	3,274,094	5.41	2.25					
1946	603,855		55,210					659,065	3,661,472	6.22	2.25					
1947	629,301		70,474					699,775	3,588,589	5.62	2.25					
1948	815,065		81,121					896,186	4,018,771	6.32	2.25					
1949	797,688		88,907					886,595	3,678,818	5.63	2.25					
1950	879,117		104,624					983,741	4,133,366	6.16	2.25					
1951	984,849		117,354					1,102,203	4,573,458	6.57	2.25					Firemen's Pension = 10% of tax from life
1952	1,208,591		102,740					1,311,331	5,043,581	7.14	2.25					insur. premiums plus 30% of tax from fire
1953	1,386,575		118,767					1,505,342	5,680,536	7.85	2.25					
1954	1,522,015		125,100					1,647,115	6,168,970	8.35	2.25					
1955	1,412,379		121,032					1,533,411	5,700,414	7.60	2.25					
1956	1,530,752		147,247					1,677,999	6,261,190	8.00	2.25					
1957	1,691,905		172,864					1,864,769	6,855,768	8.48	2.25					
1958	1,837,789		159,747					1,997,536	7,108,669	8.60	2.25					
1959	1,951,819		191,427					2,143,246	7,416,077	8.77	2.25					
1960	2,149,883		206,534					2,356,417	8,097,653	9.31	2.25					
1961	2,262,297		212,386					2,474,683	8,360,416	9.29	2.25					
1962	2,430,559		222,352					2,652,911	8,872,611	9.48	2.25					
1963	2,618,705		241,930					2,860,635	9,472,301	9.89	2.25					
1964	2,732,640		243,804				96,970	3,073,414	10,043,837	10.31	2.25		2.25			
1965	3,069,284		272,175				91,486	3,432,945	11,074,016	11.32	2.25		2.25			
1966	3,189,576		271,954				80,916	3,542,446	11,245,860	11.35	2.25	3	2.25			
1967	3,452,028		286,601				94,049	3,832,678	11,829,253	11.72	2.25	3	2.25			
1968	3,614,789		313,897				98,613	4,027,299	12,057,782	11.83	2.25	1.5	2.25			
1969	3,852,712		394,365				105,422	4,352,499	12,507,181	12.15	2.25		2.25			
1970	4,393,264		341,434				100,469	4,835,167	13,174,842	12.58	2.25		2.25			
1971	5,064,932		364,173				118,981	5,548,086	14,299,191	13.41	2.25		2.25			3.25% for WC effective July 1, 1971
1972	5,591,332		417,945				390,387	6,399,664	15,801,640	14.35	2.25		3.25			
1973	6,329,987		451,918				431,341	7,213,246	17,256,568	15.20	2.25		3.25			
1974	6,977,853		491,943				541,188	8,010,984	18,042,757	15.44	2.25		3.25			3% for WC effective July 1974
1975	7,520,415		517,892				109,847	8,148,154	16,527,696	13.81	2.25		3.00			
1976	8,384,435		579,530				748,356	9,712,321	18,052,641	14.63	2.25		3.00			3.25% for WC effective July 1976
1977	10,098,434		675,587				1,039,811	11,813,832	20,762,446	16.32	2.25		3.25			
1978	11,917,409		789,002				1,377,313	14,083,724	23,240,468	17.66	2.25		3.25			
1979	13,444,515		928,010				1,707,486	16,080,011	24,662,594	18.08	2.25		3.25			
1980	14,725,750		1,093,927				2,025,542	17,845,219	24,580,191	17.36	2.25		3.25			

Fiscal Year	General Fund Collections	Fire Academy Support	Firemen's Pension	Relative Value Study Fund	Workplace Safety Account	Industrial Accident Restricted Account	Employer's Reinsurance & Uninsured Employers	Total Insurance Premium Tax Collections (admitted insurer's & self-insurer's tax)	Real Tax Collections	Real Per Capita	CY Tax Rates (%) Property, Casualty & Life	Surplus Line Brokers	Unisnusred Employers, Employers Reinsurance & Workplace Safety*	Title Insurance	Motor Vehicle	Notes
1981	15,777,758		1,058,283				2,148,513	18,984,554	23,039,507	15.63	2.25		3.25			
1982	16,400,516		1,075,393				2,568,511	20,044,420	22,051,067	14.56	2.25		3.25			
1983	18,012,496		1,157,791				3,484,375	22,654,662	23,476,333	15.07	2.25		3.25			
1984	19,989,973		1,236,100				3,025,003	24,251,076	24,348,470	15.27	2.25		3.25			
1985	22,262,350		1,431,593				2,477,847	26,171,790	25,189,403	15.53	2.25		3.25			
1986	26,077,060		1,704,221				1,939,935	29,721,216	27,621,948	16.81	2.25		3.25			.45% for title insurance effective July 1986
1987	27,762,413		2,210,796				4,301,118	34,274,327	31,272,196	18.80	2.25		3.25	0.45		
1988	28,223,290		2,412,232				5,555,123	36,190,645	31,857,962	18.99	2.25		3.25	0.45		8% for WC effective July 1988
1989	26,405,692		2,021,743				10,143,385	38,570,820	32,604,243	19.29	2.25		8.00	0.45	2.2675	Add'l 0.0175% for MV effective Jan. 1, 1989
1990	30,061,378		1,669,977				9,360,008	41,091,363	33,138,196	19.42	2.25		8.00	0.45	2.2675	7% for WC effective July 1990
1991	27,845,248		1,872,316				14,195,851	43,913,415	33,598,634	19.43	2.25		7.00	0.45	2.2675	
1992	30,175,346		2,184,833				16,372,410	48,732,589	35,780,168	20.09	2.25		7.00	0.45	2.2675	5.73% for WC effective July 1992
1993	33,998,235		2,523,357				19,215,056	55,736,648	39,726,763	21.61	2.25		5.73	0.45	2.2675	
1994	38,166,689		3,536,742				19,594,880	61,298,311	42,420,976	22.45	2.25		5.73	0.45	2.26	Add'l 0.01% for MV effective July 1993
1995	40,941,638	1,372,303	3,655,854				24,297,284	70,267,079	47,413,684	24.36	2.25		5.73	0.45	2.26	5.85% for WC effective July 1995
1996	40,133,569	1,501,854	3,916,741				20,483,216	66,035,380	43,330,302	21.72	2.25		5.85	0.45	2.26	
1997	43,075,375	2,349,433	4,406,521	56,147	592,501		19,050,753	69,530,730	44,315,315	21.69	2.25		5.60	0.45	2.26	
1998	44,574,039	2,222,199	4,447,399	56,214	796,562		30,013,828	82,110,241	51,159,029	24.37	2.25		9.25	0.45	2.26	
1999	47,722,320	2,203,529	4,408,066	57,293	675,416		22,008,901	77,075,526	47,285,599	22.08	2.25		10.00	0.45	2.26	
2000	52,157,476	2,429,742	4,859,484	62,177	757,970		28,371,681	88,638,529	53,204,399	24.26	2.25		10.00	0.45	2.26	
2001	45,997,165	4,350,497	8,879,629	51,134	516,913		23,612,774	83,408,113	48,436,767	21.56	2.25		8.00	0.45	2.26	
2002	56,616,408	4,522,861	9,080,038	66,671	818,671		26,631,776	97,736,424	55,187,140	24.09	2.25		9.75	0.45	2.26	
2003	58,989,204	4,427,338	8,809,567	72,650	923,168		36,796,334	110,018,262	61,155,232	26.23	2.25		9.75	0.45	2.26	
2004	62,424,496	4,751,878	9,500,901	81,307	1,021,701		39,518,345	117,298,628	63,749,254	26.87	2.25		9.75	0.45	2.26	
2005	67,353,901	5,410,595	10,823,428	84,932	1,260,989		47,175,376	132,109,221	69,936,062	28.78	2.25		7.75	0.45	2.26	
2006	71,417,541	5,216,795	10,431,262	89,131	1,483,640		43,440,929	132,079,298	67,628,929	26.99	2.25		7.75	0.45	2.26	
2007	71,777,368	5,476,157	10,954,308	87,604	1,543,657		46,324,108	136,163,202	67,541,271	26.22	2.25		7.75	0.45	2.26	
2008	77,202,044	5,989,602	11,978,203	93,511	1,636,744		49,168,715	146,068,819	70,448,254	26.72	2.25		7.75	0.45	2.26	
2009	82,979,386	7,039,211	14,076,424	97,758	1,628,735		42,097,617	147,919,131	68,702,773	25.53	2.25		5.50	0.45	2.26	
2010	80,012,959	6,918,485	13,838,005	98,016	1,062,613	3,614,877	16,090,498	121,635,453	56,696,725	20.76	2.25		4.30	0.45	2.26	
2011	75,891,509	6,219,440	12,440,553	92,558	1,066,299	2,125,217	14,134,349	111,969,926	51,349,161	18.52	2.25		3.80	0.45	2.26	
2012	84,413,666	6,816,013	13,631,360	94,941	1,047,948	2,110,018	12,908,233	121,022,179	53,802,222	19.06	2.25		3.80	0.45	2.26	
2013	89,591,912	6,257,339	12,514,672	92,946	1,107,575	2,215,233	13,526,952	125,306,629	54,577,484	19.03	2.25		3.80	0.45	2.26	
2014	91,212,497	6,870,054	13,740,105	107,405	1,227,670	2,455,365	15,126,882	130,739,978	56,121,936	19.31	2.25		4.00	0.45	2.26	
2015	92,385,369	7,828,799	15,657,600	112,194	1,456,602	2,913,202	18,953,208	139,306,975	58,844,863	19.97	2.25		4.10	0.45	2.26	
2016	111,658,242	4,447,488	8,894,981	121,028	1,492,947	2,985,869	19,987,746	149,588,301	63,112,899	21.01	2.25		4.10	0.45	2.26	
2017	122,023,670	2,655,423	5,310,847	125,493	1,381,998	2,763,978	19,017,279	153,278,688	63,864,257	20.85	2.25		4.00	0.45	2.26	
2018	133,565,203	2,220,978	4,441,954	135,287	1,304,953	2,609,912	17,298,372	161,576,659	65,917,371	21.11	2.25		4.00	0.45	2.26	
2019	136,635,626	4,987,002	9,974,041	159,712	1,371,070	2,742,195	16,128,321	171,997,967	68,495,887	21.56	2.25		3.00	0.45	2.26	
2020	142,170,077	3,974,059	7,948,047	159,297	1,365,288	2,730,545	11,486,649	169,833,963	66,430,398	20.56	2.25		2.75	0.45	2.26	
2021	157,396,694	4,516,251	9,032,568	172,038	1,303,215	2,606,422	8,530,660	183,557,849	70,923,511	21.59	2.25		1.25	0.45	2.26	
2022	179,771,648	5,195,147	10,390,321	190,317	1,484,137	2,968,220	2,479,073	202,478,864	74,715,448	22.35	2.25		1.25	0.45	2.26	
2023	192,105,528	5,485,780	10,971,508	207,140	1,730,242	3,460,473	3,300,770	217,261,440	74,226,662	21.80	2.25		1.25	0.45	2.26	

Real numbers are based on using the CPI and population numbers of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.
***Workers' Compensation**


Insurance Premium Tax Collections
Total Insurance Premium Tax Collections (admitted insurer's & self-insurer's tax)
Collections
$250,000,000
$200,000,000
$150,000,000
$100,000,000
$50,000,000
$0
1933
1938
1943
1948
1953
1958
1963
1968
1973
1978
1983
1988
1993
1998
2003
2008
2013
2018
2023
Fiscal Year

LEGISLATIVE HISTORY OF THE INSURANCE PREMIUM TAX:

1896

Tax on Insurance Companies (*Approved April 5, 1896*) This act provided for taxes on the gross premium receipts of insurance companies and provided for penalties. It required every insurance company doing business in the state to pay annually a tax of 1.5 percent on the gross premium receipts collected from policy holders within the State. It also required every insurance company (by March 31st) to file an annual statement with the Secretary of State showing the gross amount of premiums collected from policy holders and the serial numbers of policies issued during the year.

1933 Second Special Session

SB 81 Firemen's Pension Fund (*Passed March 9, 1933; In effect when Revised Statutes 1933 became effective*) An act relating to the Firemen's Pension Fund; specified who is entitled to receive a monthly pension.

1935

HB 62 Taxation of Insurance Companies (*Passed March 14, 1935; In effective May 14, 1935*) This act related to the Annual Statement and Tax of Insurance Companies; provided that all insurance companies licensed to transact business in this state shall be required to file an annual statement of gross premiums and be required to pay a tax of 2.25 percent (to the State Tax Commission) on or before the thirty first of March on premiums or deposits received or collected during the preceding calendar year.

1937

SB 5 Firemen's Pension Fund (*Passed March 10, 1938; in effect May 11, 1937*) This act provided for distribution of part of monies assessed and collected from fire insurance and life insurance companies and for assessment of salaries of firemen, limited the size of the Firemen's Pension Fund (to $100,000), provided a schedule for pensions for partial disability, provided for keeping records of injuries, and outlined procedure for determining degree of disability. This bill provided that 10 percent of the tax on life insurance premiums and 25 percent of the tax collected from fire insurance premiums go the Firemen's Pension Fund.

1939

SB 287 Taxation of Insurance Companies (*Passed March 9, 1939; In effect May 9, 1939*) This act provided that all insurance companies licensed to transact business in Utah are required to file an annual statement of gross premiums and be required to pay a tax.

1941 First Special Session

SB 21 State Insurance Fund (*Passed March 29, 1941; In effect July 1, 1941*) An act relating to Workmen's Compensation Insurance and Providing for the Administration of the State Insurance Fund by the Commission of Finance; enacts new sections.

1943

SB 83 Insurance (*Passed March 8, 1943; In effect May 11, 1943*) An act relating to the taxation of insurance companies, prescribing the rate of taxation of two and one-fourth (2-1/4%) percent of the total premiums received by it during the next preceding calendar year from insurance covering property or risks located in Utah, other than ocean marine, less the amount of all premiums returned to policy holders on direct business in Utah and premiums received for re-insurance of such property or risks and, in the case of life insurance companies, less the amount of annual dividends; ocean marine insurance—a tax or five percent (5%) of its taxable underwriting profit from all insurance written within Utah during the next preceding year upon hulls, freights, or disbursements, or upon goods, wares, merchandise and all other personal property and interests therein, in the course of exportation or importation into any country, or transportation coastwise.

1963

HB 276 Insurance Tax—For Second Injury Fund (*March 14, 1963*) This act related to taxation of insurance companies writing Workmen's Compensation and occupational disease Disability Insurance. It provided for payment of tax equal to one percent of total premiums, to the State Tax Commission, on or before the thirty-first day of March in each year, from the writing of Workmen's Compensation or occupational disease disability insurance. This additional tax shall be credited by the state treasury to the Special Fund and provided for a credit for taxes paid.

SB 90 Workmen's Compensation, Employer Definition (*Effective July 1, 1963*) The legislation provided that the owner of a sole proprietorship may be covered under the Workmen's Compensation Act. It provided for a tax on self-insurers and payment into a special fund. It also provided for credit for payment of tax.

1965

SB 10 Firemen's Pension Fund Transferred (*Effective July 1, 1965*) An act relating to the Firemen's Pension Fund; providing for the transfer of the administration of the fund from the Commission of finance to the Utah State Retirement Board; changing the legal investments of the fund; authorizing the Retirement Board to delegate its authority to hold hearing, permitting health insurance deductions, and the effective date.

1966

The legislation defined this tax as applying to premiums on insurance written in state, and premiums of surplus line brokers. Includes every insurance company doing business in Utah (see Chapter 14, Title 31, U.C.A., 1953).

1968

The legislation excluded premiums of surplus line brokers from definition (definition changed).

1969

HB 13 Nonprofit Hospital Medical-Surgical Dental Insurance Act (*Effective July 1, 1969*) This legislation added certain nonprofit health service corporations to the tax base.

1971

SB 245 Insurance Companies (*Effective July 1, 1971*) The legislation added a 1 percent tax of total premiums received from insurance written by any insurance fund or funds created by Chapter 100, Laws of Utah 1917. It also increased the tax on workers' compensation premiums from 2.25 percent to 3.25 percent.

1972

Premiums on workers' compensation and occupational disease insurance added and combined injury and benefit fund. (see Section 31-21-2, 35-1-68, U.C.A-definition expanded).

SB 77 Workmen's Compensation (*Effective July 1, 1973*) An act relating to Workmen's Compensation; reducing the waiting period for benefits; providing increased benefits based upon state average weekly wage; defining state average weekly wage; extending the time period within which to file claim for compensation; extending the statute of limitation; increasing the credit of social security against compensation payments; providing increased payments for rehabilitation; providing to maximum attorneys' fees payable to employers or their carriers in, and for notice to those persons prior to, any action against a third party; limiting widows lump sum benefits and providing an effective date.

SB 78 Occupational Diseases (*Effective July 1, 1973*) An act relating to occupational diseases; provided for increases to the Second Injury Fund.

1973

The legislation increased unemployment tax.

1981

HB 226 Insurance Premium Taxes (*Effective July 1, 1981*) The legislation required quarterly prepayments if prior year's tax was $3,000 or more. This bill changed the annual due date of taxes paid; fixed the interest on underpayments at 12 percent; provided a penalty of 10 percent for failure to report and pay; and provided exception for insurers with tax obligations of less than $3,000 for the preceding taxable year.

1983

The legislation expanded the definition of all insurers to include hospital and health services and state insurance fund (workers' compensation), as well as self-insurers for workers' compensation (definition changed).

1985

SB 232 Insurance Law Recodification—Fred W. Finlinson (*Effective July 1, 1986*) This bill recodified the Insurance section of the Utah Code, including the section which provided for the taxation of admitted insurers and non-admitted insurers. The tax was 2.25 percent of net premiums of admitted insurers of property and risks and 3.25 percent on insurers writing workers' compensation insurance (tax rates unchanged since 1971).

1986

SB 91 Insurance Recodification Amendments (*Effective July 1, 1986*) The legislation amended the Insurance Code, including provisions relating to premium and retaliatory tax.

1987

HB 208 Uninsured Employers' Fund Amendments (*Effective July 1, 1987*) The legislation eliminated death benefits paid to the uninsured employers' fund, when a decedent leaves no dependents. Additional sources of funds for the uninsured employers' fund are provided. This bill deleted language which said that effective July 1, 1987, the variable tax provided in Subsection (2)(a) shall be replaced by a flat tax of 3.25 percent.

1988

SB 160 Insurance Premium Tax Amendments (*Effective July 1, 1988*) The legislation exempted public agency insurance mutual policies from the premium tax.

- *Amends 59-9-1*

1989

SB 166 Insurance Code Amendments—Dixie Leavitt (*Effective April 24, 1989*) The legislation increased motor vehicle insurance premium tax by 0.0175 percent to fund Insurance Department relative value study.

SB 13 Employer's Reinsurance Fund Amendments—Richard B. Tempest (*Effective April 23, 1990*) Indexes the Employers' Reinsurance Fund cash reserve in the same manner as the Uninsured Employers' Fund.

1990

HB 210 Tax Payments—Ron Bigelow (*Effective July 1, 1995*) The legislation amends provisions regarding annual returns for self-insurers, installment payments, and penalties.

- *Amends 35-1-53, 59-9-401, 59-9-104*

SB 13 Employers' Reinsurance Fund Amendments—Richard B. Tempest (*Effective April 23, 1990*) Indexes the Employers' Reinsurance cash reserve in the same manner as the Uninsured Employers' Fund.

- *Amends 59-9-101*

1992

SB 185 Insurance Code Revisions (*Effective April 27, 1992*) The legislation allowed the Tax Commission to waive or reduce penalties or interest for surplus lines tax, enacted provisions relating to variable contract accounts, and allowed the Insurance Commissioner to revoke, suspend, or limit a foreign insurer's certificate after administrative proceedings.

1993

HB 155 Fire Academy—John L. Valentine (*Effective July 1, 1993*) Requires the Utah Fire Prevention Board to establish a fire academy to make rules setting guidelines for use of funding and establish criteria for training and safety equipment grants for fire departments enrolled in firefighter certification. The fire academy will provide training and establish a cost recovery fee for training and facilities for paid, volunteer, institutional, and industrial firefighters. The board must establish a cost recovery fee for training commercially employed firefighters. The bill creates the Fire Academy Support Account to fund the academy, and **a certain percent of the annual tax collected on property insurance premiums and life insurance premiums must be deposited in the account.**

- *Amends 49-5-301, 63-27-109;*
- *Enacts 63-29-109.2*

1995

HB 210 Tax Payments—Ron Bigelow (*Effective July 1, 1995*) This bill makes technical corrections to conform insurance premium tax prepayment penalty sections to Section 59-1-401, which governs all tax penalties. Accordingly, insurance premium tax prepayment penalties shall be administered identical to corporate tax prepayment penalties. The bill also moves back the due date for the self-insurers annual return from March 1 to March 31, and changes the insurance premium prepayment due dates from May 1, August 1, and November 1 to April 30, July 31, and October 31.

- *Amends 35-1-53, 59-1-401, 59-9-104*

SB 117 Workers' Compensation Safety *(Effective July 1, 1996)* The legislation creates the workplace safety account and provides that a portion of the workers' compensation premium be remitted to that restricted account.

1997

HB 14 Self Insured Premium Assessment—Gerry A. Adair (*Effective March 13, 1997*) The legislation created a uniform method for calculating the assessment owed by a self-insured employer who pays workers' compensation directly. The new calculation will consider a safety factor and an experience modification factor in determining a self insurer's total calculated premium subject to the assessment.

- *Amends 35-1-53*

HB 225 Assessment on Workers' Compensation—Gerry A. Adair *(Effective July 1, 1997)* The legislation permits the Department of Workforce Services to impose an assessment, under certain conditions, on admitted insurers writing workers' compensation insurance and on employers authorized to pay workers' compensation direct. The assessment may be imposed for calendar years beginning January 1, 1998, through December 31, 2000, and shall be collected by the Tax Commission. The Department of Workforce Services shall determine by October 15 of the preceding year whether it will impose the assessment and the rate of the assessment.

2001

HB 59 Workers' Compensation Fund—Kevin S. Garn (*Effective April 30, 2001*) This act allows an employer, whose purchase of insurance arises solely out of the purchase of workers' compensation products and service, to be insured against liability for compensation for job-related injuries through a Workers' Compensation Fund subsidiary. The act exempts the Workers' Compensation Fund from the Open and Public Meetings provisions.

- *Amends 31A-33-103.5, 31A-33-104*

HB 205 Employer's Reinsurance Fund Special Assessment—Gerry A. Adair *(Effective April 30, 2001)* The legislation reinstates the assessment, which had been allowed to sunset, on

insurers writing workers' compensation in Utah and on employers authorized to pay workers' compensation direct. The legislation provides that the Labor Commission shall determine if the additional assessment may be imposed and the rate at which it will be imposed.

- *Amends 63-55b-159;*
- *Enacts 59-9-101.3. 2001 Utah Laws 290*

HB 233 Property and Casualty Guaranty Association Act—Gerry A. Adair (*Effective April 30, 2001*) This act makes broad changes to Utah's insurance code. It establishes minimum claim amounts, revises definitions such as the definition of a "covered claim," addresses net worth tests for first-party claims; and eliminates the per diem but allows expenses for members of the board of directors. The act also addresses the powers and duties of the board of directors and the state insurance commissioner, and the termination of obligations on covered claims. It allows payment of refunds directly to the State Tax Commission, grants exclusive jurisdiction over claims against the association to the Utah courts, and eliminates classes of assessments. The act also clarifies the association's plan of operation, liabilities, and the annual report submission date.

- *Amends 31A-28-202, 31A-28-203, 31A-28-205, 31A-28-206, 31A-28-207, 31A-28-208, 31A-28-209, 31A-28-210, 31A-28-213, 31A-28-214, 31A-28-218, 31A-28-220;*
- *Enacts 31A-28-222;*
- *Repeals 31A-28-201, 31A-28-216, 31A-28-219, 31A-28-221*

SB 100 Insurance Law Amendments—L. Steven Poulton (*Effective April 30, 2001*) This act makes broad modifications to the Insurance Code and related provisions involving health insurance, property insurance, and life insurance in general.

- *Amends 7-9-5, 26-19-2, 26-40-104, 31A-1-103, 31A-1-301, 31A-2-214, 31A-4-103, 31A-4-113, 31A-5-211, 31A-5-418, 31A-5-703, 31A-6a-102, 31A-2a-110, 31A-8-101, 31A-8-103, 31A-8-209, 31A-8-211, 31A-8-213, 31A-8-402, 31A-8-407, 31A-8-408, 31A-9-212, 31A-11-102, 31A-14-201, 31A-14-212, 31A-15-103, 31A-15-106, 31A-17-201, 31A-17-401, 31A-17-402, 31A-17-408, 31A-17-504, 31A-17-505, 31A-17-507, 31A-17-508, 31A-17-509, 31A-17-513, 31A-17-601, 31A-17-602, 31A-17-603, 31A-17-604, 31A-17-605, 31A-17-606, 31A-17-607, 31A-17-608, 31A-17-609, 31A-17-610, 31A-17-613, 31A-18-105, 31A-19a-101, 31A-21-103, 31A-21-104, 31A-21-201, 31A-21-301, 31A-21-303, 31A-21-307, 31A-21-401, 31A-21-402, 31A-21-403, 31A-21-404, 31A-21-501, 31A-21-502, 31A-21-503, 31A-21-505, 31A-22-307, 31A-22-403, 31A-22-404, 31A-22-415, 31A-22-423, 31A-22-510, 31A-22-517, 31A-22-518, 31A-22-520, 31A-22-600, 31A-22-601, 31A-22-602, 31A-22-603, 31A-22-604, 31A-22-605, 31A-22-606, 31A-22-607, 31A-22-608, 31A-22-609, 31A-22-610, 31A-22-610.2, 31A-22-610.5, 31A-22-611, 31A-22-612, 31A-22-613, 31A-22-613.5, 31A-22-614, 31A-22-617, 31A-22-619, 31A-22-620, 31A-22-623, 31A-22-624, 31A-22-626, 31A-22-630, 31A-22-701, 31A-22-702, 31A-22-703, 31A-22-704, 31A-22-705, 31A-22-715, 31A-22-716, 31A-22-717, 31A-22-720, 31A-22-801, 31A-22-802, 31A-22-803, 31A-22-804, 31A-22-805, 31A-22-806, 31A-22-807, 31A-22-808, 31A-22-809, 31A-22-1002, 31A-22-1101, 31A-22-1401, 31A-22-1402, 31A-22-*

1407, 31A-22-1409, 31A-22-1412, 31A-23-101, 31A-23-102, 31A-23-201, 31A-23-202, 31A-23-203, 31A-23-204, 31A-23-206, 31A-23-207, 31A-23-209, 31A-23-211.7, 31A-23-212, 31A-23-216, 31A-23-218, 31A-23-302, 31A-23-303, 31A-23-307, 31A-23-310, 31A-23-312, 31A-23-404, 31A-23-503, 31A-23-601, 31A-23-702, 31A-23-705, 31A-25-102, 31A-25-202, 31A-25-203, 31A-25-205, 31A-25-206, 31A-25-207, 31A-25-208, 31A-26-101, 31A-26-202, 31A-26-203, 31A-26-204, 31A-26-206, 31A-26-207, 31A-26-208, 31A-26-209, 31A-26-213, 31A-26-302, 31A-28-102, 31A-28-103, 31A-28-106, 31A-28-108, 31A-28-109, 31A-28-202, 31A-29-103, 31A-29-117, 31A-30-103, 31A-30-104, 31A-30-106, 31A-30-106.5, 31A-30-107, 31A-32a-102, 31A-33-103.5, 31A-33-113, 34A-2-103, 58-67-501, 58-68-501, 59-10-114, 62A-11-326.1, 62A-11-326.2, 63-25a-413, 63-55-231, 67-22-1, 67-22-2, 78-14-4.5, 78-45-7.5;

- *Enacts 31A-2-217, 31A-22-424, 31A-22-522, 31A-22-631, 31A-22-632, 31A-22-1413, 31A-22-1414, 31A-23-201.5, 31A-23-317, 31A-26-215;*
- *Repeals 31A-8-210, 31A-8-212;*
- *Repeals and Reenacts 31A-27-311.5. 2001 Utah Laws 116*

2002

HB 276 Assessment on Title Insurers and Title Insurance Agencies *(Effective July 1, 2002)* This act modifies the amount that can be assessed under the Insurance Code on title insurers and title insurance agencies.

- *Amends 31A-23-315*

SB 48 Public Agency Mutual Insurance Amendments --Sen. J. Hickman *(Effective July 1, 2002)* The legislation exempts public agency insurance mutuals from Title 31A; removes public agency insurance mutuals from insurance premium tax and subjects those entities to tax as self-insured employers. The effect of this is to increase the tax these entities pay by .25 percent.

- *Amends 31A-1-103, 31A-1-301, 31A-2-214, 31A-5-202, 31A-7-201, 31A-12-107, 31A-20-108, 31A-22-502, 31A-25-205, 34A-2-201.5, 34A-2-202, 34A-2-704, 59-9-101, 59-9-101.3, 59-9-103;*
- *Repeals 31A-5-214, 31A-5-215*

SB 119 Workers' Compensation Insurance Related Amendments—L. Steven Poulton *(Effective May 6, 2002)* This act amends the provisions related to reporting liabilities for assessments for workers' compensation insurance. The act also amends provisions related to the Workers' Compensation Fund.

- *Amends 31A-17-402, 31A-33-106*

SB 122 Insurance Law Amendments—L. Steven Poulton *(Effective May 6, 2002)* This act addresses issues that apply to insurers in general and regulation in specific areas. The act makes a number of changes including addressing disclosure of examination reports; addressing fees; amending waiver of retaliatory requirements; addressing withdrawal from a line of insurance; addressing selection and removal of directors and officers of mutual insurers; addressing required minimum capital of certain insurers, deposits, and

permanent surplus; addressing cancellation, termination, nonrenewal, or changes in certain insurance coverage; addressing reporting requirements for point of service or point of sales products; addressing computation for minimum standards for annuities; addressing the scope of the Utah Rate Regulation Act; addressing what constitutes an insurable interest; addressing when information can be incorporated by reference; addressing requirements for certificates of group insurance policies; addressing provisions related to the regulation of life and accident and health insurance; addressing insurance marketing and licensing, including requirements for title insurance; addressing the regulation of third party administrators and insurance adjustors; addressing rehabilitation and liquidation of insurers; modifying requirements for the account maintained by the Utah Property and Casualty Health Insurance Guaranty Association; and addressing the Individual and Small Employer Health Insurance Act.

- *Amends 31A-1-103, 31A-1-301, 31A-2-204, 31A-2-215, 31A-2-216, 31A-3-103, 31A-3-401, 31A-4-107, 31A-4-115, 31A-4-116, 31A-5-405, 31A-5-409, 31A-5-410, 31A-8-101, 31A-8-103, 31A-8-205, 31A-8-209, 31A-8-211, 31A-8-401, 31A-8-407, 31A-8-408, 31A-17-505, 31A-17-506, 31A-19a-101, 31A-19a-209, 31A-21-104, 31A-21-106, 31A-21-311, 31A-22-400, 31A-22-402, 31A-22-403, 31A-22-404, 31A-22-405, 31A-22-409, 31A-22-522, 31A-22-602, 31A-22-617, 31A-22-624, 31A-22-625, 31A-22-629, 31A-22-703, 31A-22-705, 31A-22-708, 31A-22-714, 31A-23-102, 31A-23-204, 31A-23-206, 31A-23-211, 31A-23-216, 31A-23-302, 31A-23-307, 31A-23-308, 31A-23-503, 31A-23-601, 31A-25-205, 31A-26-202, 31A-26-202, 31A-26-206, 31A-26-213, 31A-26-301.6, 31A-27-102, 31A-27-103, 31A-27-305, 31A-27-311.5, 31A-27-315, 31A-27-317, 31A-27-332, 31A-27-337, 31A-27-340, 31A-27-341, 31A-28-203, 31A-28-205, 31A-28-207, 31A-28-208, 31A-28-222, 31A-29-113, 31A-30-101, 31A-30-103, 31A-30-104, 31A-30-106, 31A-30-106.7, 31A-30-107, 31A-30-108, 31A-30-110, 31A-30-111, 59-9-105, 63-55-231;*
- *Enacts 31A-3-104, 31A-8-402.3, 31A-8-402.5, 31A-8-402.7, 31A-22-721, 31A-30-107.1, 31A-30-107.3, 31A-30-107.5, 31A-30-114;*
- *Repeals 31A-8-402, 31A-15-206, 31A-22-720*

2003

HB 372 Captive Insurers Act—Rep. J. Dunnigan (*Effective July 1, 2003*) The legislation provides for the regulation and operation of captive insurance companies; subjects a captive insurance company to tax on direct premiums from policies written during the preceding calendar year (less return premiums); also imposes on a captive insurance company a tax on assumed reinsurance premiums.

- *Enacts 31A-3-304, 31A-36-101, 31A-36-102, 31A-36-103, 31A-36-104, 31A-36-105, 31A-36-106, 31A-36-201, 31A-36-202, 31A-36-203, 31A-36-204, 31A-36-205, 31A-36-301, 31A-36-302, 31A-36-303, 31A-36-304, 31A-36-305, 31A-36-306, 31A-36-401, 31A-36-402, 31A-36-403, 31A-36-501, 31A-36-502, 31A-36-503, 31A-36-504, 31A-36-505*

2004

SB 83 Uninsured Employers' Fund Amendments—Ed P. Mayne *(Effective May 3, 2004)* This bill clarifies the monies deposited into the Uninsured Employers' Fund; clarifies application of the section to employers that are unable to cover workers' compensation liabilities; modifies the limitation of a three-year period for assessing self-insured employers; and makes technical changes.

- *Amends 34A-2-704*

2005

HB 191 Captive Insurance Law Amendments—Rep. James A. Dunnigan *(Retrospective to January 1, 2005)* This bill eliminates the premium tax on a policy or contract written by a captive insurance company and replaces it with a fee that is paid annually by a captive insurance company to obtain or renew a certificate of authority. It requires the Insurance Commissioner to set the fee in accordance with statute and after considering whether the fee amount is competitive with those in other states. It creates a dedicated credit funded by the fees received by the department from captive insurance companies and designates how monies from the dedicated credit shall be used by the department.

- *Amends 31A-3-304*

HB 195 Insurance Law Amendments—James A. Dunnigan (*Effective May 2, 2005*) This bill modifies various provisions related to the Insurance Code. It addresses general powers and duties of the Commissioner; requires insurers to pay taxes required by Title 59, Revenue and Taxation, to the State Tax Commission; corrects citations; increases from three to five years the amount of time that insurers must maintain certain records; addresses termination of insurance policies by insurers; addresses reporting requirements; addresses unfair marketing practices; extends the sunset date for comparison tables;

- *Repeals a provision related to transitioning prior licensees; and makes technical changes.*
- *Amends 31A-2-201, 31A-5-211, 31A-8-201, 31A-8-301, 31A-21-201, 31A-21-303, 31A-22-633, 31A-23a-402, 63-55-231;*
- *Enacts 31A-3-205;*
- *Repeals 31A-8-302*

HB 200 Insurance Law Revisions—Rep. James A. Dunnigan *(Effective May 2, 2005)* The legislation clarifies the term "gross premium" for a surplus lines insurance policy for purposes of the surplus lines insurance tax.

- *Amends 31A-3-101, 31A-3-301, 31A-6a-103, 31A-22-302, 31A-23a-203, 31A-23a-204, 31A-23a-406*

SB 159 Assessment Offset for Donations Promoting Occupational Health and Safety—Sen. Ed Mayne *(Retrospective to January 1, 2005)* This bill provides for an offset against an assessment charged a self-insured employer in an amount equal to the lesser of the total qualified donations to an occupational health and safety center or .10 percent of the employer's total calculated premiums. It provides for an offset against a premium assessment charged a workers' compensation insurer in an amount equal to the lesser of the total qualified donations to an occupational health and safety center. The bill also

provides for allocation of the offset or .10 percent of the insurer's total workers' compensation premium income.

- *Amends 34A-2-202, 59-9-102, 63-55-234, 63-55-259;*
- *Enacts 34A-2-202.5, 59-9-102.5*

2006

HB 72 Workers' Compensation for the State—Gordon E. Snow *(Effective May 1, 2006)* Beginning July 1, 2007, this legislation deletes the requirement that state entities pay the Workers' Compensation Fund for workers' compensation coverage, and establishes requirements for the state to secure the payment of workers' compensation benefits for its employees. It addresses the application to the state of certain statutes applicable to self-insured employers.

- *Amends 31A-33-106, 34A-2-202, 34A-2-203, 63A-4-101*

HB 272 Insurance Law Amendments—Todd E. Kiser *(Effective May 1, 2006)* This bill amends definition of life insurance; clarifies taxation of a captive insurance company; modifies citations related to voluntary dissolution of a domestic insurance corporation; and provides that the Utah Life and Health Insurance Guaranty Association is not a state agency.

- *Amends 31A-1-301, 31A-2-213, 31A-3-304, 31A-5-504, 31A-28-106*

SB 136 Tax on Insurance Premiums—Sen. Curtis S. Bramble (*Retrospective to January 1, 2006*) The legislation decreases the tax rate paid by corporations on insurance premiums for the purchase of variable life insurance (from 2.25 percent to .08 percent on premiums over $100,000).

- *Amends 59-1-403, 59-9-101*

2007

SB 199 Division of Real Estate and Title Insurance Related Amendments—Sen. Sheldon Killpack (*Effective October 1, 2007*) This bill authorizes the Utah Housing Opportunity special group license plate to support organizations that create affordable housing for those in severe need; requires applicants for the plate to contribute $30 annually to the Utah Housing Opportunity Restricted Account, and be a member of a trade organization for real estate licenses that has more than 15,000 Utah members.

- *Amends 31A-2-402, 31A-2-403, 31A-2-404, 31A-19a-209, 31A-23a-106, 31A-23a-204, 31A-23a-402, 31A-23a-406, 31A-23a-415, 31A-26-204, 41-1a-418, 41-1a-422, 57-11-17, 61-2-3, 61-2-5.5, 61-2-6, 61-2-9, 61-2-11, 61-2-11.5, 61-2-12, 61-2-20, 61-2-21, 61-2a-12, 61-2b-7, 61-2b-17, 61-2b-28, 61-2b-29, 61-2b-31, 61-2c-102, 61-2c-104, 61-2c-201, 61-2c-202, 61-2c-203, 61-2c-205, 61-2c-206, 61-2c-208, 61-2c-301, 61-2c-302, 61-2c-401, 61-2c-402, 61-2c-403, 61-2c-404, 61-2c-502, 61-2c-510;*
- *Enacts 10-11-1110, 31A-2-405, 61-2-28, 72-5-116;*
- *Repeals 61-2b-10.5, 61-2c-201.1*

2009

SB 15 Workers' Compensation Premium Assessment and Related Funding—Sen. Karen Mayne (*Effective March 20, 2009*) The legislation reduces the rate of the premium assessment that the Labor Commission may impose on workers' compensation premiums beginning with the 2010 calendar year and modifies the accounts to which the commission will deposit amounts received from the tax on workers' compensation premiums.

- *Amends 34A-2-107, 34A-2-202.5, 34A-2-701, 53B-17-804, 59-9-101, 59-9-102.5, 63I-1-234;*
- *Enacts 34A-2-705*

2011

HB 19 Insurance Law Related Amendments—James A. Dunnigan *(Effective May 10, 2011)* This bill amends definitions; creates the Insurance Department Restricted Account; addresses fees for captive insurance companies and the cap on the Captive Insurance Restricted Account; modifies restrictions on foreign title insurers; removes outdated language; addresses grace periods for accident and health insurance policies; modifies provisions related to individuals, group, or blanket accident and health insurance coverage; addresses health benefit plan offerings; addresses producer lines of authority; addresses a written agreement related to a voluntary surrender of a license; amends provisions related to continuing education; provides for training related to long-term care insurance; modifies title insurance agency and producer licensing requirements; addresses when a title insurance producer may do an escrow involving a real property transaction; modifies provisions related to disbursements from escrow accounts; modifies title insurance related assessments; addresses licensee compensation; addresses when a person may represent that the person acts in behalf of an insurer; modifies provisions related to providing the commissioner address, telephone, and email address information; addresses verification under a nonresident jurisdictional agreement; addresses per diem and travel expenses of public representatives on the board of directors of the Utah Life and Health Insurance Guaranty Association; addresses the establishment of classes of business; modifies rating restrictions; addresses the renewal of a bail bond surety company license; permits the commissioner to assign a department employee to engage in certain activities related to the regulation of captive insurance companies; requires a professional employer organization to notify the commissioner of material changes; removes the title insurance assessment from the sunset act; converts certain dedicated credits into several restricted accounts and provides that related appropriations are nonlapsing; and makes technical and conforming amendments.

- *Amends 31A−1−301, 31A−2−208, 31A−2−212, 31A−3−101, 31A−3−103, 31A−3−304, 31A−14−211, 31A−22−607, 31A−22−610.6, 31A−22−614.5, 31A−22−618.5, 31A−22−625, 31A−22−701, 31A−22−716, 31A−22−721, 31A−22−723, 31A−23a−102, 31A−23a−106, 31A−23a−111, 31A−23a−202, 31A−23a−203, 31A−23a−204, 31A−23a−406, 31A−23a−408, 31A−23a−412, 31A−23a−415, 31A−23a−501, 31A−25−208, 31A−26−206, 31A−26−208, 31A−26−213, 31A−26−306, 31A−28−107, 31A−29−103, 31A−29−106,*

31A−30−103, 31A−30−105, 31A−30−106, 31A−30−106.1, 31A−30−106.5, 31A−30−108, 31A−30−110, 31A−30−112, 31A−31−108, 31A−31−109, 31A−35−202, 31A−35−406, 31A−35−602, 31A−37−103, 31A−37−202, 31A−37−504, 59−9−105, 63I−2−231, 63J−1−602.2, 63J−1−602.3;

- *Enacts 31A-40-308*

HB 209 Workers' Compensation Premium Assessment—Michael T. Morley (*Effective May 10, 2011*) This bill modifies provisions related to revenue and taxation to amend requirements related to the workers' compensation premium assessment. This bill modifies the limits on the amount of the assessment and makes technical and conforming amendments.

- *Amends 59-9-101*

HB 316 Taxation of Surplus Lines of Insurance—Todd E. Kiser (*Effective May 10, 2011*) This bill modifies the Insurance Code to address the taxation of surplus lines of insurance including prohibiting local taxation and authorizing the commissioner to enter into certain agreements. This bill prohibits local taxation of surplus lines insurance transactions; defines terms; authorizes the commissioner to enter into an agreement related to surplus lines insurance; addresses the collection of taxes and fees, if an agreement is entered into, for coverage of property, risks, or exposures located or to be performed in and out of this state; and makes technical and conforming amendments.

- *Amends 31A-3-301, 31A-3-303;*
- *Enacts 31A-3-305*

2012

SB 129 Unemployment Insurance Modifications—Curtis S. Bramble (*Effective February 16, 2012*) This bill modifies the Employment Security Act by reducing the maximum unemployment insurance contribution rate (from 9 percent to 7 percent) for an employer beginning in calendar year 2012 and capping the social unemployment insurance contribution rate (at .4 percent) for all employers for calendar year 2012 only.

- *Amends 35A-4-303, 35A-4-304, 35A-4-305*

2013

SB 106 Unemployment Tax Amendment—Curtis S. Bramble (*Effective May 14, 2013*) This bill extends the cap of the social unemployment insurance contribution rate for all employers at 0.4 percent to include calendar year 2013; and makes technical changes.

- *Amends 35A-4-303*

2014

SB 233 Economic Development and the Utah Small Business Jobs Act—Sen. John L. Valentine *(Effective September 2, 2014)* This bill provides that an insurer is exempt from corporate tax if the insurer is subject to insurance premium taxes; establishes a

nonrefundable tax credit against insurance premium tax liability as determined by the Governor's Office of Economic Development beginning January 1, 2017; provides a sunset date; and enacts the Utah Small Business Jobs Act, including: defining terms; providing for the certification of qualified equity investments; granting rulemaking authority to the office; allowing for recapture of the tax credit after a time to cure; requiring under certain circumstances a refundable performance deposit; creating the Small Business Jobs Performance Guarantee Account; establishing investment requirements; providing for ceasing of certification; imposing limitations on fees being paid; imposing new capital requirements; and requiring reporting.

- *Amends 31A-3-102, 59-7-102, 63I-1-263, 63M-1-903;*
- *Enacts 59-9-107, 63M-1-3401, 63M-1-3402, 63M-1-3403, 63M-1-3404, 63M-1-3405, 63M-1-3406, 63M-1-3407, 63M-1-3408, 63M-1-3409, 63M-1-3410, 63M-1-3411, 63M-1-3412*

2016 Third Special Session

HB 3001 Tax Credit Review Amendments—Jeremy A. Peterson (*Effective July 17, 2016*)
This bill requires the Revenue and Taxation Interim Committee to review certain credits related to individual income tax, corporate income tax, motor and special fuel tax, taxation of admitted insurers, and economic developments: and established requirements for the review by the Revenue and Taxation Interim Committee.

2017

SB 57 Workers' Compensation Related Premium Assessments – Sen. Karen Mayne (*Effective May 9, 2017*) This bill addresses workers' compensation related premium assessments paid to the Tax Commission by admitted insurers writing workers' compensation insurance in the state. This bill changes certain dates and makes technical changes. Under this bill the premium assessment for total workers' compensation premium income received by the insurer from workers' compensation insurance in the state is:

- On or before December 31, 2010: 1% to 5.75% (rates determined by the Labor Commission)
- January 1, 2011 to December 31, 2022 (bill changed this from 2017): 1% to 4.25%
- On or after January 1, 2023 (bill changed this from 2018): 1.25%

- *Amends 59-9-101*

2020

SB 39 Affordable Housing Amendments – Sen. Jacob L. Anderegg (*Effective May 12, 2020*) Allows the corporate or individual Utah low-income housing tax credit to be assigned by a qualified taxpayer to another person if the qualified taxpayer provides written notice to the Utah Housing Corporation on a form prescribed by the Utah Housing Corporation that includes: that the assignor of the credit irrevocably elects not to claim the credit, and the contact information of the assignee; a qualified assignee will be issued a tax credit certificate by the Utah Housing Corporation and may claim the tax credit as if the assignee had met the requirements to claim the credit; beginning on or after January 1, 2021 authorizes a nonrefundable Utah low-income housing tax credit against **insurance premium tax** equal to the amount specified on a tax credit certificate issued by the Utah Housing Corporation if the taxpayer has not claimed the income or corporate tax credit.

- *Amends 17C-1-102, 17C-1-412, 35A-8-504, 35A-8-505, 59-7-607, 59-10-1010;*
- *Enacts 59-9-108*

SB 56 Public Safety and Firefighter Tier II Retirement Enhancements – Sen. Wayne A. Harper (*Effective July 1, 2020*) Creates the New Public Safety and Firefighter Tier II Retirement Benefits Restricted Account; for a fiscal year beginning on or after July 1, 2021, provides that the New Public Safety and Firefighter Tier II Retirement Benefits Restricted Account shall be funded annually in an amount equal to the growth in collection from the tax on admitted insurers, after all statutorily required transfers, over the amount collected and deposited into the General Fund from that tax for the 2015-16 fiscal year, after all statutorily required transfers, not to exceed an amount appropriated by the Legislature.

- *Amends 49-23-301, 49-23-401, 49-23-503;*
- *Enacts 49-11-904*

2021

SB 172 Rocky Mountain Center for Occupational and Environmental Health Amendments – Sen. Karen Mayne (*Retrospective to a taxable year beginning on or after January 1, 2021*) Increases the amount that a workers' compensation insurer may offset against the premium assessment from 0.1% to 0.2% of the workers' compensation insurer's total workers' compensation premium income in the calendar year for which the premium assessment is calculated.

- *Amends 34A-2-202.5, 53B-1-301, 59-9-102.5;*
- *Enacts 53B-30-101, 53B-30-201;*
- *Renumbers and Amends 53B-30-202, 53B-30-203, 53B-30-204, 53B-30-205, 53B-30-206*

2022

SB 258 Rocky Mountain Center for Occupational and Environmental Health Amendments – Sen. Karen Mayne (*Effective May 4, 2022*) Modifies certain donations that a workers' compensation insurer may make to the Rocky Mountain Center for Occupational and Environmental Health to offset against certain workers' compensation-related assessments to include donations supporting undergraduate level education and training.

- *Amends 59-9-102.5*

2023

HB 364 Housing Affordability Amendments - Rep. Stephen L. Whyte (*Multiple effective dates*) Retrospective for a taxable year beginning on or after January 1, 2023, modifies the definition of "qualified taxpayer" for purposes of claiming the Utah low-income housing tax credit against the individual, corporate, and **insurance premium taxes**; defines "qualified taxpayer" to mean a person who acquires an interest in a qualified development through one or more pass-through entities on or before December 31 of the tax year to which the credit relates, and who is included in the tax credit allocation report provided to the Tax Commission by the housing sponsor's designated reporter; requires the Utah Housing Corporation (corporation) to report to the Tax Commission, on or before January 31, each allocation certificate that the corporation issued to a housing sponsor during the previous calendar year; requires each housing sponsor to identify to the Tax Commission the housing sponsor's designated reporter; requires each designated reporter to provide the Tax Commission for each taxable year: a list of qualified taxpayers that have been allocated a portion of a Utah low-income housing tax credit, the allocated amount of the tax credit, and any other information prescribed by the Tax Commission.

- *Amends 10-9a-401,10-9a-403, 10-9a-408,17-27a-401,17-27a-403,17-27a-408, 59-7-607, 59-9-108, 59-10-1010, 63J-4-802, 72-1-304,72-2-124*
- *Enacts 35A-8-2401*

END OF CHAPTER

Oil & Gas Conservation Fee

Oil & Gas Conservation Fee

The current oil and gas conservation fee is 0.2 percent of the value at the well of oil, gas, and natural gas liquids produced and saved, sold, or transported from the production site. Since its inception in 1955, this rate has lingered around this taxation point. Revenues collected by this fee are currently deposited into the Oil and Gas Conservation Account, which is a restricted account within the General Fund.

Utah Code: 40-6-14

Oil & Gas Conservation Fee

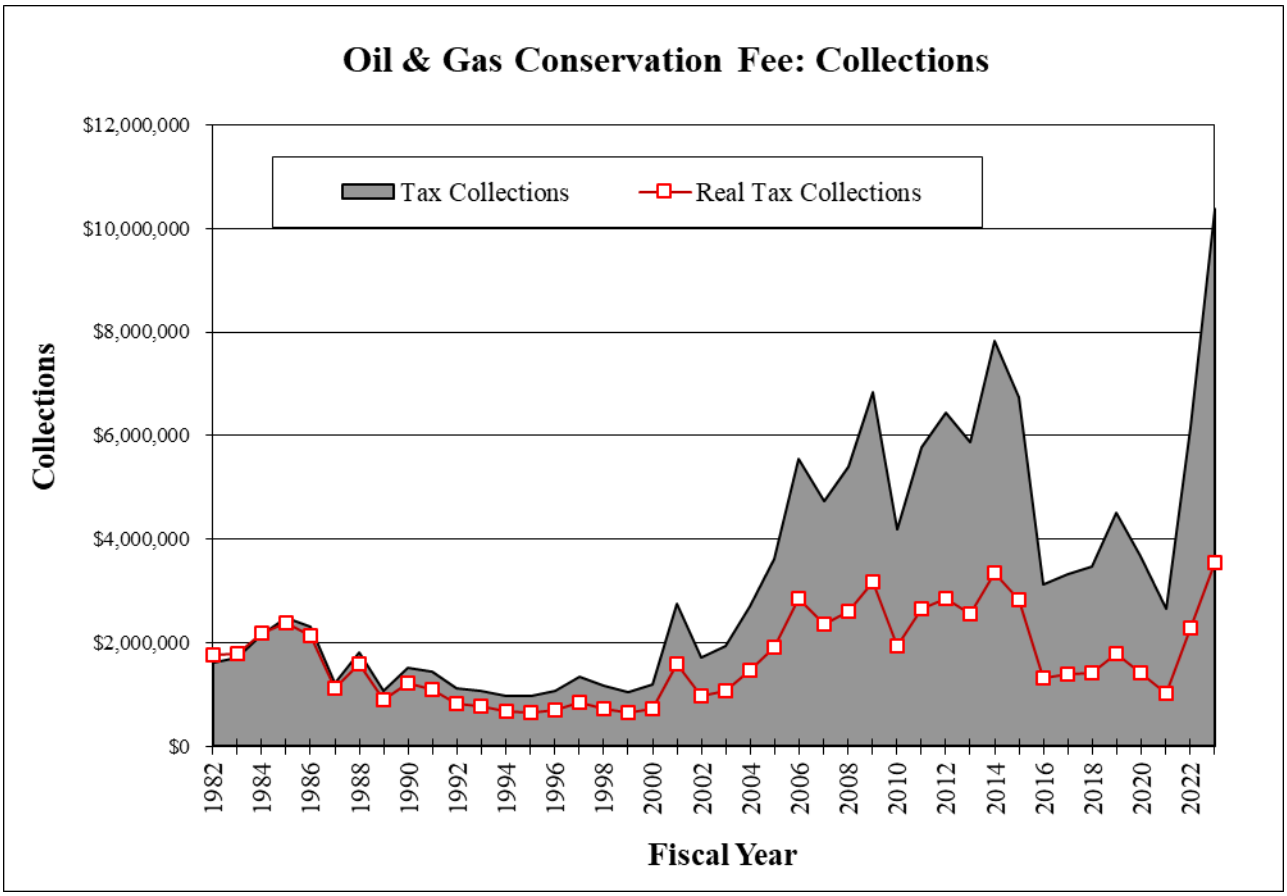
Fiscal Year	*Tax Collections*	*Real Tax Collections*	*Real Per Capita*	*Tax Rate %*
1982	1,617,373	1,779,288	1.17	0.2
1983	1,730,952	1,793,733	1.15	0.2
1984	2,173,090	2,181,817	1.37	0.2
1985	2,473,266	2,380,429	1.47	0.2
1986	2,313,495	2,150,088	1.31	0.2
1987	1,232,911	1,124,919	0.68	0.2
1988	1,825,391	1,606,858	0.96	0.2
1989	1,064,730	900,025	0.53	0.2
1990	1,515,236	1,221,965	0.72	0.2
1991	1,440,823	1,102,389	0.64	0.2
1992	1,114,906	818,580	0.46	0.2
1993	1,077,270	767,833	0.42	0.2
1994	988,123	683,822	0.36	0.2
1995	973,717	657,029	0.34	0.2
1996	1,076,284	706,223	0.35	0.2
1997	1,357,303	865,075	0.42	0.2
1998	1,181,671	736,244	0.35	0.2
1999	1,049,293	643,738	0.30	0.2
2000	1,204,200	722,809	0.33	0.2
2001	2,748,318	1,596,003	0.71	0.2
2002	1,710,219	965,680	0.42	0.2
2003	1,943,755	1,080,464	0.46	0.2
2004	2,696,250	1,465,353	0.62	0.2
2005	3,631,963	1,922,691	0.79	0.2
2006	5,560,449	2,847,132	1.14	0.2
2007	4,747,883	2,355,101	0.91	0.2
2008	5,408,934	2,608,702	0.99	0.2
2009	6,835,191	3,174,685	1.18	0.2
2010	4,191,039	1,953,527	0.72	0.2
2011	5,784,545	2,652,780	0.96	0.2
2012	6,432,953	2,859,866	1.01	0.2
2013	5,870,532	2,556,919	0.89	0.2
2014	7,821,433	3,357,458	1.16	0.2
2015	6,727,949	2,841,963	0.96	0.2
2016	3,121,286	1,316,904	0.44	0.2
2017	3,337,883	1,390,744	0.45	0.2
2018	3,467,648	1,414,674	0.45	0.2
2019	4,524,169	1,801,690	0.57	0.2
2020	3,663,583	1,433,007	0.44	0.2
2021	2,654,179	1,025,528	0.31	0.2
2022	6,182,810	2,281,480	0.68	0.2
2023	10,379,194	3,546,018	1.04	0.2

Real numbers are based on using the CPI and population of the previous year.

The CPI base period for real numbers: 1982 to 1984 = 100.

Prior to 1982, the tax was collected by another agency.

The fee is equal to .2 % of the value of the oil or gas (Utah Code 40-6-14).


Oil & Gas Conservation Fee: Collections
Tax Collections
Real Tax Collections
Collections
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
1982
1984
1986
1988
1990
1992
1994
1996
1998
2000
2002
2004
2006
2008
2010
2012
2014
2016
2018
2020
2022
Fiscal Year

LEGISLATIVE HISTORY OF THE OIL AND GAS CONSERVATION FEE:

1955

HB 262 Assessment—Oil and Gas Wells (*Effective July 1, 1955*) The legislation established an oil and gas conservation tax of 2.0 mills or 0.2 percent on the value of oil, gas, and natural gas liquids. The revenue from the tax was deposited in the General Fund.

1961

(Effective July 1, 1962) The legislation changed the rate to 0.5 mill levy.

1967

(Effective July 1, 1967) The legislation changed the rate to 1.5 mill levy.

1979

(Effective January 1, 1980) The legislation changed the rate to 2.0 mill levy.

1982

The State Tax Commission began collecting the fee in the 1982 fiscal year.

1988

SB 43 Oil and Gas Conservation Amendments—Fred W. Finlinson (*Effective April 25, 1988*) This bill changed the period of confidentiality for well logs. Certain monthly reporting requirements of transporters and refiners are eliminated. The period for payment of oil and gas conservation tax is changed, and the reporting responsibilities of the Division of Oil, Gas and Mining are eliminated.

- *Amends 40-6-5, 40-6-14, 40-6-16*

1992

HB 31 Reclamation of Abandoned Oil and Gas Wells—Dan Q. Price (*Effective April 27, 1992*) The legislation provided that a portion of oil and gas fees collected will be used for the reclamation of abandoned oil and gas wells.

- *Amends 40-6-14;*
- *Enacts 40-6-14.5*

2000

HB 170 Oil and Gas Conservation Account—Jack A. Seitz (*Effective July 1, 2000*) This bill specified the contents of the account and uses of account money. This bill created a restricted account within the General Fund known as the "Oil and Gas Conservation Account". The contents of the account were specified as revenues from the fee levied under Section 49-6-14, including any penalties or interest charged for delinquent payments; and interest and earning on account monies.

- *Amends 40-6-14.5*

2003

HB 29 Fees and Taxes on Oil and Gas—Gordon E. Snow *(Effective May 5, 2003)* This act amends provisions relating to Mines and Mining and the Oil and Gas Severance Tax; modifies the due dates for making quarterly payments of fees deposited into the Oil and Gas Conservation Account and requires the fees to be reported on forms provided by the State Tax Commission; modifies the requirements for making quarterly payments of the oil and gas severance tax; modifies provisions relating to claiming a tax credit for a workover or recompletion; repeals obsolete language; makes technical changes; and provides for retrospective operation.

- *Amends 40-6-14, 59-5-102, 59-5-107*

2004

SB 191 Oil and Gas Related Taxes and Fees—Beverly Ann Evans *(Retrospective to January 1, 2004)* This bill amends provisions related to fees and severance taxes imposed on oil and gas. It addresses how a fee on oil and gas is calculated; modifies definition provisions; and addresses the imposition of the severance tax on oil and gas, including how the severance tax is calculated, severance tax rates, the valuation of oil and gas for severance tax purposes, and the filing of required statements; requires the Tax Commission to increase or decrease the tax rate based on estimates provided by the fiscal analyst and GOPB; requires the State Tax Commission to conduct a study and report to the Revenue and Taxation Interim Committee and the Utah Tax Review Commission; and makes technical changes

- *Amends 40-6-14, 59-5-101, 59-5-102, 59-5-104;*
- *Enacts 59-5-103.1;*
- *Repeals 59-5-103*

2011

HB 25 Mineral and Petroleum Literacy—Jack R. Draxler *(Effective May 10, 2011)* This bill allows the use of funds from the Oil and Gas Conservation Account to be used for educational programs concerning mineral and petroleum resources and industries and provides that the funds appropriated for educational programs are nonlapsing.

- *Amends 40-6-14.5*

END OF CHAPTER

Mining, Oil, & Gas Severance Tax

Mining and Oil & Gas Severance Tax

Taxation on extracted natural resources was first established in 1937 as 1% of net proceeds of certain minerals. Prior to 1988, this tax was known as the Mine Occupation Tax and included oil and gas as well as non-fuel minerals in a single tax. The 1988 Utah State Legislature separated this tax into two separate taxes: Mining Severance Tax and Oil and Gas Severance tax.

As of 2022, the mining severance tax is 2.6 percent of the taxable value of metals or metalliferous minerals and includes an annual exemption of $50,000 in taxable value at each mine. Metals or metalliferous minerals subject to this tax include gold, silver, copper, beryllium, lead, iron, zinc, tungsten, uranium, molybdenum and other metalliferous minerals. Coal is not subject to mining severance tax.

The oil and gas severance tax applies to oil, natural gas and natural gas liquids produced in the state. The tax rate ranges from 3 to 5 percent based on the value of the oil or gas and 4 percent for natural gas liquids. The oil & gas severance tax is not imposed on certain types of wells (stripper, wildcat, and development wells). Additionally, there is a tax credit per well equal to the lesser 20% of well recompletion or workover expenses and $30,000 during each calendar year and a 50% reduction in the tax rate for incremental production achieved from an enhanced recovery project.

Revenues from both severance taxes are deposited into the General Fund, the Permanent State Trust Fund, and various earmarks as directed in Utah Code.

Utah Code: 59-5

Mine Occupation, Metal Mining and Oil & Gas Severance Taxes[1, 3, 4]

	Total Mine Occupation/Severance Tax			Mining Severance Tax						Oil & Gas Severance Tax							
Fiscal Year	Mine Occupation, Metal and Oil & Gas Severance General Fund Collections	Real Tax Collections	Real Per Capita	Mining Severance Tax General Fund	Mining Earmarks[13]	Total Mining Severance Tax Collections	Real Tax Collections	Real Per Capita	Ores Rate %[2]	Oil & Gas Severance Tax General Fund	Other Oil and Gas Earmarks[13]	Oil and Gas Severance Tax Revitalization Funds	Total Oil and Gas Severance Tax Collections13	Real Tax Collections	Real Per Capita	Oil & Gas Rate %[10]	Notes
1938	532,003	3,694,465	7.00	N/A					1	N/A						1	See Footnote 4
1939	327,699	2,324,106	4.28	N/A					1	N/A						1	
1940	483,284	3,476,863	6.40	N/A					1	N/A						1	
1941	674,650	4,818,929	8.73	N/A					1	N/A						1	
1942	789,162	5,368,449	9.74	N/A					1	N/A						1	
1943	791,193	4,853,945	8.50	N/A					1	N/A						1	
1944	926,442	5,355,156	8.37	N/A					1	N/A						1	
1945	857,085	4,869,801	8.05	N/A					1	N/A						1	
1946	656,827	3,649,039	6.19	N/A					1	N/A						1	
1947	393,226	2,016,544	3.16	N/A					1	N/A						1	
1948	1,359,141	6,094,803	9.58	N/A					1	N/A						1	
1949	1,363,820	5,659,004	8.67	N/A					1	N/A						1	
1950	866,251	3,639,710	5.43	N/A					1	N/A						1	
1951	1,422,134	5,900,971	8.48	N/A					1	N/A						1	
1952	1,731,757	6,660,604	9.43	N/A					1	N/A						1	
1953	1,844,481	6,960,306	9.61	N/A					1	N/A						1	
1954	2,097,689	7,856,513	10.63	N/A					1	N/A						1	
1955	1,760,368	6,544,119	8.72	N/A					1	N/A						1	
1956	2,459,673	9,177,884	11.72	N/A					1	N/A						1	
1957	2,766,326	10,170,316	12.57	N/A					1	N/A						1	
1958	2,230,902	7,939,153	9.61	N/A					1	N/A						1	
1959	2,395,380	8,288,512	9.81	N/A					1	N/A						1	
1960	3,664,677	12,593,392	14.48	N/A					1	N/A						2	See Footnote 5
1961	3,601,537	12,167,355	13.52	N/A					1	N/A						2	
1962	3,497,841	11,698,465	12.50	N/A					1	N/A						2	
1963	2,476,141	8,199,142	8.56	N/A					1	N/A						2	
1964	4,005,334	13,089,327	13.44	1,614,348		1,614,348	5,275,647	5.42	1	1,604,540			1,604,540	5,243,595	5.38	2	See Footnote 6
1965	3,084,356	9,949,535	10.17	1,735,603		1,735,603	5,598,719	5.72	1	1,368,804			1,368,804	4,415,497	4.51	2	
1966	3,359,277	10,664,371	10.76	2,141,977		2,141,977	6,799,927	6.86	1	1,188,472			1,188,472	3,772,927	3.81	2	
1967	3,221,555	9,943,071	9.85	2,086,230		2,086,230	6,438,981	6.38	1	1,136,704			1,136,704	3,508,346	3.48	2	
1968	2,674,337	8,006,997	7.86	1,528,416		1,528,416	4,576,096	4.49	1	1,137,834			1,137,834	3,406,689	3.34	2	
1969	2,901,126	8,336,569	8.10	1,781,866		1,781,866	5,120,305	4.98	1	1,113,865			1,113,865	3,200,761	3.11	2	
1970	4,179,357	11,387,894	10.88	3,002,564		3,002,564	8,181,373	7.81	1	1,170,350			1,170,350	3,188,965	3.05	2	
1971	4,576,494	11,795,088	11.06	3,378,243		3,378,243	8,706,812	8.17	1	1,202,049			1,202,049	3,098,064	2.91	2	
1972	3,830,829	9,458,837	8.59	2,548,691		2,548,691	6,293,064	5.71	1	1,294,770			1,294,770	3,196,963	2.90	2	
1973	3,801,382	9,094,215	8.01	2,382,866		2,382,866	5,700,636	5.02	1	1,397,398			1,397,398	3,343,057	2.95	2	
1974	5,033,602	11,336,941	9.70	2,871,917		2,871,917	6,468,282	5.53	1	2,165,184			2,165,184	4,876,541	4.17	2	
1975	5,769,461	11,702,761	9.78	3,085,616		3,085,616	6,258,856	5.23	1	5,438,067			5,438,067	11,030,562	9.22	2	
1976	11,258,648	20,926,855	16.96	2,497,198		2,497,198	4,641,632	3.76	1	5,915,867			5,915,867	10,996,035	8.91	2	
1977	8,489,036	14,919,220	11.73	1,958,565		1,958,565	3,442,118	2.71	1	6,613,621			6,613,621	11,623,236	9.14	2	
1978	8,446,277	13,937,751	10.59	2,307,175		2,307,175	3,807,219	2.89	1	6,162,168			6,162,168	10,168,594	7.73	2	
1979	8,423,221	12,919,051	9.47	2,934,722		2,934,722	4,501,107	3.30	1	6,667,749			6,667,749	10,226,609	7.50	2	
1980	9,821,081	13,527,660	9.55	3,709,882		3,709,882	5,110,030	3.61	1	6,857,879			6,857,879	9,446,114	6.67	2	

	Total Mine Occupation/Severance Tax			Mining Severance Tax						Oil & Gas Severance Tax							
Fiscal Year	Mine Occupation, Metal and Oil & Gas Severance General Fund Collections	Real Tax Collections	Real Per Capita	Mining Severance Tax General Fund	Mining Earmarks[13]	Total Mining Severance Tax Collections	Real Tax Collections	Real Per Capita	Ores Rate %[2]	Oil & Gas Severance Tax General Fund	Other Oil and Gas Earmarks[13]	Oil and Gas Severance Tax Revitalization Funds	Total Oil and Gas Severance Tax Collections13	Real Tax Collections	Real Per Capita	Oil & Gas Rate %[10]	Notes
1981	14,757,130	17,909,138	12.15	4,167,921		4,167,921	5,058,157	3.43	1	11,175,800			11,175,800	13,562,864	9.20	2	
1982	20,694,158	22,765,850	15.03	4,212,728		4,212,728	4,634,464	3.06	1	19,094,384			19,094,384	21,005,923	13.87	2	
1983	19,433,070	20,137,896	12.93	2,333,993		2,333,993	2,418,646	1.55	1	17,099,077			17,099,077	17,719,251	11.37	2	
1984	36,244,629	36,390,190	22.82	3,653,056		3,653,056	3,667,727	2.30	1	32,591,573			32,591,573	32,722,463	20.52	2	
1985	47,208,160	45,436,150	28.01	761,400		761,400	732,820	0.45	1	46,446,760			46,446,760	44,703,330	27.56	4	See Footnote 7
1986	43,796,980	40,703,513	24.77	1,023,523		1,023,523	951,230	0.58	1	42,773,457			42,773,457	39,752,283	24.19	4	
1987	21,680,640	19,781,606	11.90	887,589		887,589	809,844	0.49	1	20,793,051			20,793,051	18,971,762	11.41	4	
1988	29,155,928	25,665,430	15.30	3,643,336		3,643,336	3,207,162	1.91	2.4	25,512,592			25,512,592	22,458,268	13.38	4	See Footnote 8
1989	28,134,067	23,781,967	14.07	4,935,555		4,935,555	4,172,067	2.47	2.4	23,198,512			23,198,512	19,609,900	11.60	4	
1990	30,095,784	24,270,794	14.23	5,389,113		5,389,113	4,346,059	2.55	**2.45**	24,706,671			24,706,671	19,924,735	11.68	4	See Footnote 9
1991	31,016,407	23,730,992	13.72	7,252,524		7,252,524	5,548,985	3.21	2.6	23,763,883			23,763,883	18,182,007	10.51	4	
1992	18,160,200	13,333,480	7.49	6,413,406		6,413,406	4,708,815	2.64	2.6	11,746,794			11,746,794	8,624,665	4.84	3 to 5	See Footnote 10
1993	19,266,829	13,732,594	7.47	7,037,894		7,037,894	5,016,318	2.73	2.6	12,228,935			12,228,935	8,716,276	4.74	3 to 5	
1994	18,872,512	13,060,562	6.91	6,116,475		6,116,475	4,232,855	2.24	2.6	12,756,037			12,756,037	8,827,707	4.67	3 to 5	
1995	21,403,658	14,442,414	7.42	8,419,283		8,419,283	5,681,028	2.92	2.6	12,984,375			12,984,375	8,761,387	4.50	3 to 5	
1996	20,739,372	13,608,512	6.82	8,289,094		8,289,094	5,439,038	2.73	2.6	12,069,036		381,242	12,450,278	8,169,474	4.09	3 to 5	See Footnote 11
1997	25,182,577	16,050,081	7.86	6,563,325		6,563,325	4,183,126	2.05	2.6	17,217,291		1,401,961	18,619,252	11,866,954	5.81	3 to 5	
1998	24,549,020	15,295,339	7.29	9,019,651		9,019,651	5,619,720	2.68	2.6	13,988,964		1,540,405	15,529,369	9,675,619	4.61	3 to 5	
1999	13,382,270	8,209,981	3.83	5,111,658		5,111,658	3,135,987	1.46	2.6	7,942,551		328,061	8,270,612	5,073,995	2.37	3 to 5	
2000	24,237,190	14,548,133	6.63	5,698,005		5,698,005	3,420,171	1.56	2.6	17,312,540		1,226,645	18,539,185	11,127,962	5.07	3 to 5	
2001	48,892,100	28,392,625	12.64	6,203,714		6,203,714	3,602,621	1.60	2.6	39,357,798		3,330,588	42,688,386	24,790,003	11.04	3 to 5	
2002	27,545,817	15,553,821	6.79	4,952,500		4,952,500	2,796,443	1.22	2.6	18,893,082		3,700,235	22,593,317	12,757,378	5.57	3 to 5	
2003	35,204,751	19,569,067	8.39	5,833,936		5,833,936	3,242,877	1.39	2.6	26,745,279		2,625,536	29,370,815	16,326,190	7.00	3 to 5	
2004	46,902,337	25,490,401	10.74	6,026,484		6,026,484	3,275,263	1.38	2.6	36,659,808		4,216,045	40,875,853	22,215,138	9.36	3 to 5	
2005	69,383,176	36,730,109	15.11	11,447,429		11,447,429	6,060,047	2.49	2.6	53,484,320		4,451,427	57,935,747	30,670,062	12.62	3 to 5	
2006	93,544,743	47,897,974	19.11	17,042,798		17,042,798	8,726,471	3.48	2.6	71,513,869		4,988,076	76,501,945	39,171,503	15.63	3 to 5	
2007	96,034,372	47,636,097	18.49	23,604,499		23,604,499	11,708,581	4.54	2.6	65,429,873		7,000,000	72,429,873	35,927,516	13.95	3 to 5	
2008	100,044,218	48,250,821	18.30	26,547,270		26,547,270	12,803,614	4.86	2.6	65,510,506		7,986,442	73,496,948	35,447,207	13.45	3 to 5	
2009	117,498,131	54,573,383	20.28	14,573,697	0	14,573,697	6,768,924	2.52	2.6	70,995,789	23,016,781	8,911,864	102,924,434	47,804,459	17.76	3 to 5	See Footnote 12
2010	84,226,878	39,259,838	14.37	20,865,384	0	20,865,384	9,725,774	3.56	2.6	56,200,970	0	7,160,524	63,361,494	29,534,064	10.81	3 to 5	
2011	94,964,481	43,550,501	15.71	27,118,296	0	27,118,296	12,436,391	4.49	2.6	59,855,286	0	7,990,899	67,846,185	31,114,111	11.22	3 to 5	
2012	99,759,378	44,349,525	15.72	25,401,211	0	25,401,211	11,292,489	4.00	2.6	65,540,973	0	8,817,194	74,358,167	33,057,036	11.71	3 to 5	
2013	79,023,320	34,418,722	12.00	16,940,927	0	16,940,927	7,378,645	2.57	2.6	53,164,253	0	8,918,140	62,082,393	27,040,076	9.43	3 to 5	
2014	114,356,692	49,089,185	16.89	15,850,801	0	15,850,801	6,804,175	2.34	2.6	89,159,562	0	9,346,329	98,505,891	42,285,010	14.55	3 to 5	
2015	95,355,351	40,279,193	13.67	16,346,625	0	16,346,625	6,905,002	2.34	2.6	69,685,131	0	9,323,595	79,008,726	33,374,192	11.32	3 to 5	
2016	33,949,315	14,323,578	4.77	6,977,039	0	6,977,039	2,943,687	0.98	2.6	20,759,297	0	6,212,979	26,972,276	11,379,891	3.79	3 to 5	
2017	26,250,222	10,937,273	3.57	6,845,003	2,281,668	9,126,671	3,802,669	1.24	2.6	9,294,919	3,098,306	4,730,326	17,123,551	7,134,605	2.33	3 to 5	
2018	38,234,061	15,598,099	5.00	7,618,625	2,539,542	10,158,167	4,144,161	1.33	2.6	17,422,053	5,807,351	4,846,490	28,075,894	11,453,938	3.67	3 to 5	
2019	40,609,629	16,172,241	5.09	10,035,600	3,345,200	13,380,800	5,328,724	1.68	2.6	14,484,438	4,828,146	7,916,245	27,228,829	10,843,517	3.41	3 to 5	
2020	47,545,927	18,597,545	5.76	10,760,893	3,586,964	14,347,857	5,612,151	1.74	2.6	19,531,477	6,510,492	7,156,100	33,198,070	12,985,394	4.02	3 to 5	
2021	33,076,124	12,780,030	3.89	10,030,054	3,343,351	13,373,405	5,167,248	1.57	2.6	11,432,771	3,810,924	4,459,024	19,702,719	7,612,783	2.32	3 to 5	
2022	91,210,089	33,656,860	10.07	8,631,062	6,888,473	15,519,535	5,726,766	1.71	2.6	40,341,136	27,773,969	7,575,449	75,690,554	27,930,094	8.35	3 to 5	See Footnote 13
2023	128,947,838	44,054,608	12.94	6,597,279	7,635,963	14,233,242	4,862,741	1.43	2.6	53,128,616	52,314,498	9,271,482	114,714,596	39,191,867	11.51	3 to 5	

1 Real numbers are based on using the CPI and population of the previous year. The CPI base period for real numbers: 1982 to 1984 = 100

2 Bold numbers are a weighted percentage based on a one quarter lag and when the statutory change was made effective.

3 Numbers shown for 1964 to 1987 are gross collections, except 1983. The average refund for 1969 to 1987 is 0.10%.

4 The Mine Occupations Tax was made effective on May 11, 1937. The taxable base was net proceeds which equaled gross proceeds less certain deductions, e.g., transportation and smelting costs.

5 Oil & Gas tax rate of 2% effective Jan 1, 1960.

6 The sum of Metalliferous Ores and Oil & Gas = Mine Occupation Tax. These breakdown figures were only available starting in 1964.

7 Oil & Gas tax rate of 4% effective Jan 1, 1984.

8 In fiscal year 1988 the Mine Occupations Tax was changed into two separate taxes: Mining Severance Tax and Oil & Gas Severance Tax (effective Date retroactive to January 1, 1988). 2.4% for Ores. The breakdown figures for fiscal years after 1983 are for net collections; prior years are gross collections before refunds. The refunds for these years are minimal, the average refund for 1969-1987 is 0.10%.

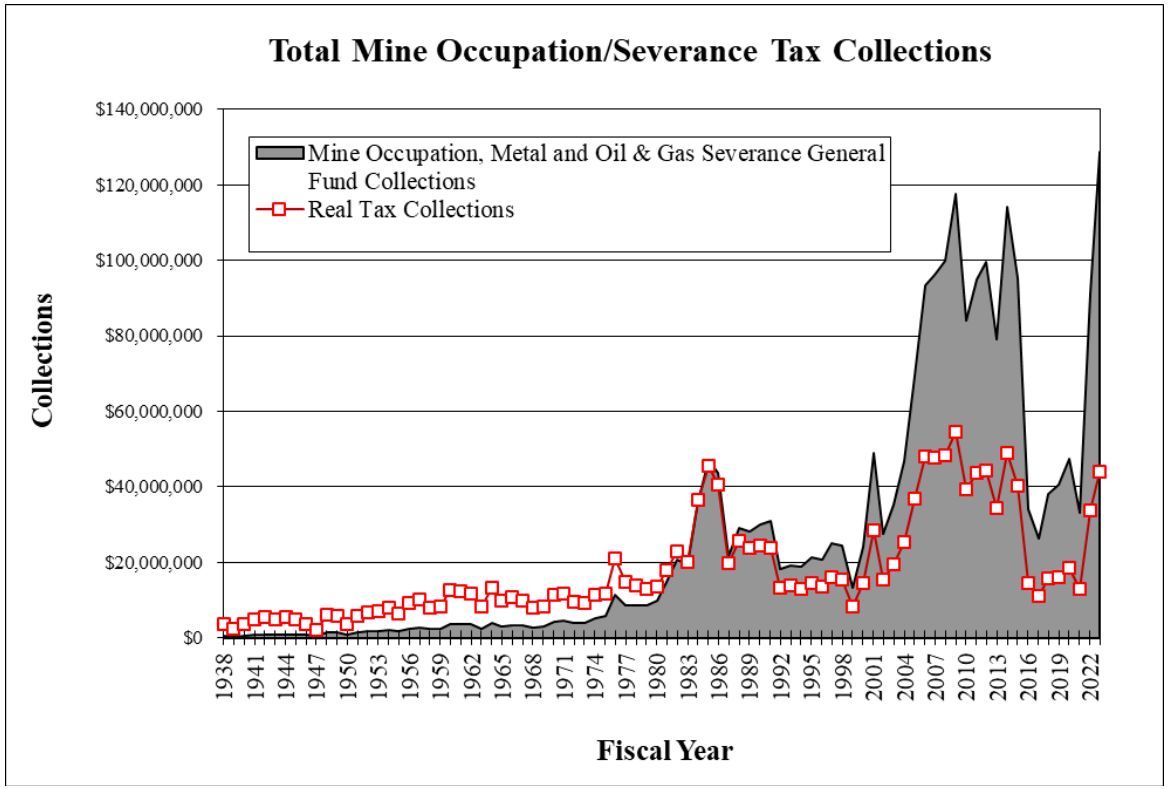
9 Tax on Metalliferous minerals was increased to 2.6% on January 1, 1990.

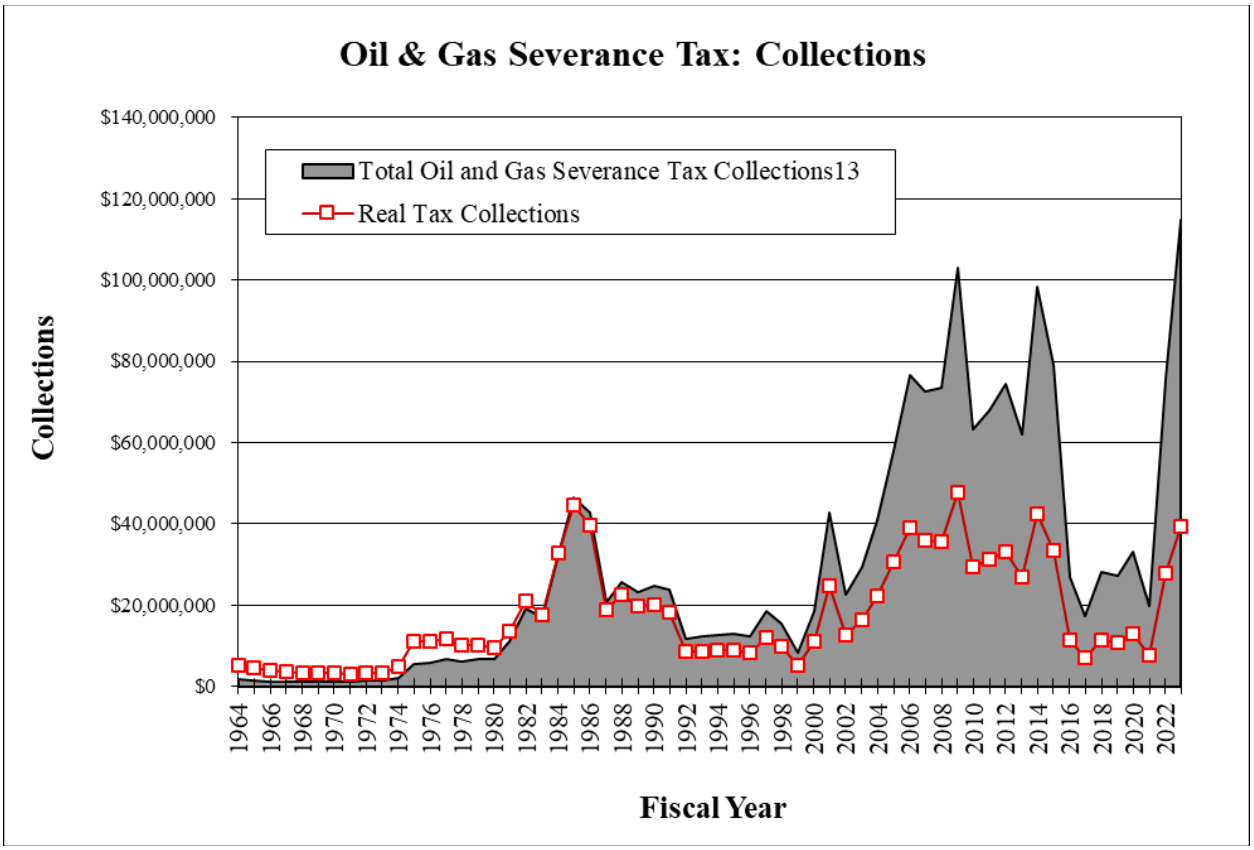
10 The severance tax on oil & gas was changed to: 3 percent of the value up to and including the first $13 per barrel for oil; and 5 percent of the value from $13.01 and above per barrel for oil. 3 percent of the value up to and including the first $1.50 per MCF for gas; and 5 percent of the value from $1.51 and above per MCF for gas (effective date January 1, 1992). 5 percent of the value from $1.51 and above per MCF for gas (effective date January 1, 1992).

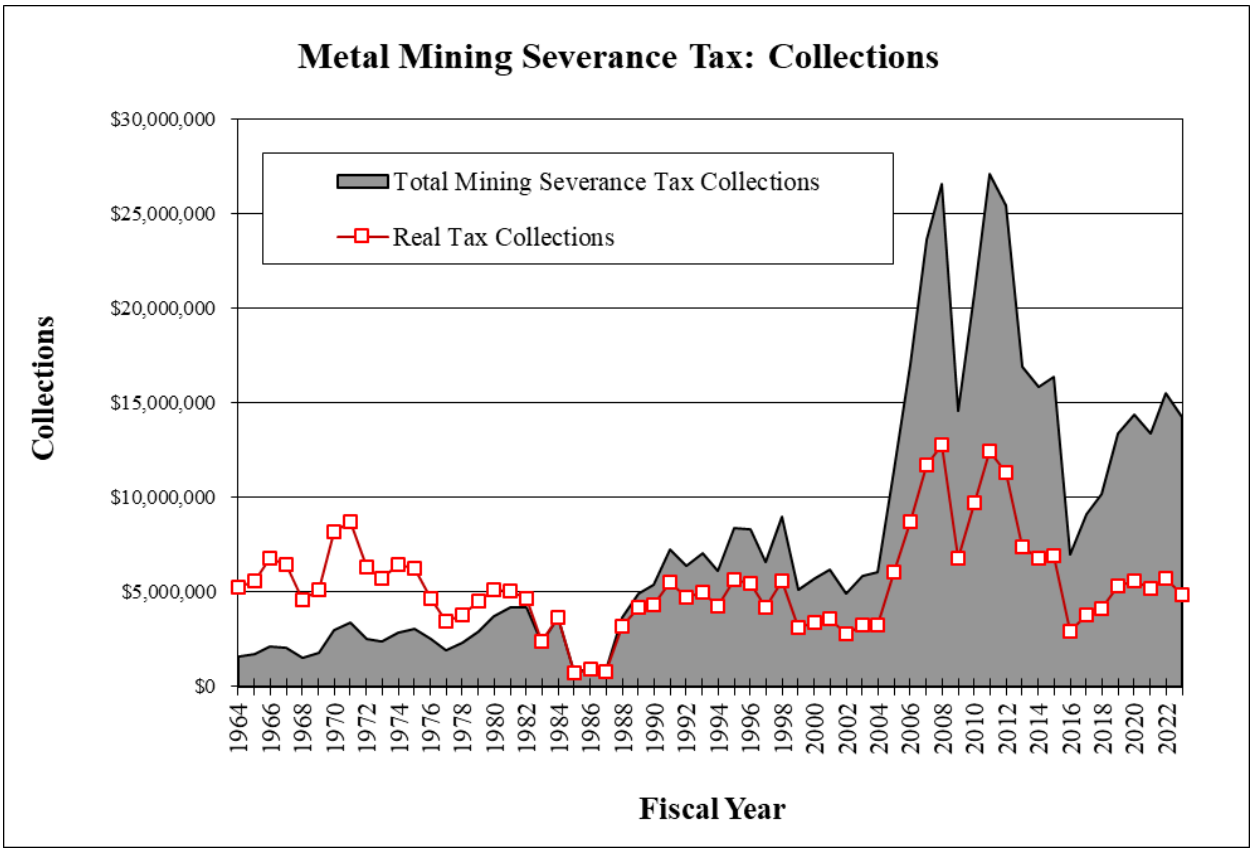
11 Beginning in FY1996 for the Uintah Basin Revitalization Fund and FY1997 for the Navajo Revitalization Fund, certain percentages of oil and gas severance tax revenue attributable to a wells with interests held in trust by the United States for the Ute Indian Tribe or the Navajo Nation are deposited into the Revitalization Funds up to statutorily specified maximums (See Utah Code Sec. 59-5-116 and (Utah Code 59-5-119).

12 For Fiscal Years 2009-2013 and 2017+ severance tax from Mining and Oil & Gas in excess of statutorily specified amounts is to be deposited into the Permanent State Trust Fund.

13 Earmarks include amounts to the Permanent State Trust Fund and beginning in FY22 also include amounts earmarked to one of the following 4 accounts: 1) Division of Air Quality Oil, Gas, and Mining Restricted Account; 2) Division of Water Quality Oil, Gas, and Mining Restricted Account; 3) Division of Oil, Gas, and Mining Restricted Account; and 4) Utah Geological Survey Oil, Gas, and Mining Restricted Account.




Oil & Gas Severance Tax: Collections
Total Oil and Gas Severance Tax Collections13
Real Tax Collections
Collections
$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$0
1964 1966 1968 1970 1972 1974 1976 1978 1980 1982 1984 1986 1988 1990 1992 1994 1996 1998 2000 2002 2004 2006 2008 2010 2012 2014 2016 2018 2020 2022
Fiscal Year


Metal Mining Severance Tax: Collections
Total Mining Severance Tax Collections
Real Tax Collections
Collections
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
1964 1966 1968 1970 1972 1974 1976 1978 1980 1982 1984 1986 1988 1990 1992 1994 1996 1998 2000 2002 2004 2006 2008 2010 2012 2014 2016 2018 2020 2022
Fiscal Year

LEGISLATIVE HISTORY OF THE MINE OCCUPATION, METAL MINING AND OIL & GAS SEVERANCE TAX:

1937

SB 192 Assessment by State Tax Commission—Mines (*Effective May 11, 1937*) Legislation established a tax on mine occupation at 1 percent of the gross value of (gold, silver, copper, lead, or zinc ore). The taxable base was net proceeds, which equaled gross proceeds, less certain deductions (e.g. transportation and smelting costs). The legislation allowed an annual exemption of $20,000 in the gross value of ore.

1947

HB 81 Mining Occupation Tax (*Effective May 13, 1947*) This act related to the imposition of a mining occupation tax upon metalliferous mines, the manner of computing said tax, and changed the exemption from $20,000 to $50,000.

HB 89 Mining Occupation Tax—Disposition (*Effective May 13, 1947*) This act related to the creation of a Mining Occupation Tax Reserve Fund, and to the crediting of revenues collected from such tax to the said fund and to the General Fund.

1949

HB 178 Mining Occupation Tax (*Effective May 10, 1949*) This bill related to the imposition of a mining occupation tax upon metalliferous mines and determining the manner of computing said tax.

HB 179 Assessment of Property (*Effective May 10, 1949*) This bill imposed a tax on "net annual proceeds" of a metalliferous mine or mining claim.

1955

HB 262 Assessment—Oil and Gas Wells (*Effective July 1, 1955*) The legislation established an oil and gas conservation tax of 2.0 mills or 0.2 percent on the value of oil, gas, and natural gas liquids. The revenue from the tax was deposited in the General Fund. This legislation added tungsten and uranium under the definition of "metalliferous ore" subject to the mine occupation tax (along with gold, silver, copper, lead, or zinc).

1959

SB 89 Occupation Tax on Oil and Gas Wells (*Effective January 1, 1960*) Legislation changed the rate for oil and gas severance (from 1 percent) to 2 percent of net proceeds.

- *Amends 59-5-67, Utah Code Annotated 1953.*

1975

SB 5 Definition of Mining (*Passed March 13, 1975; effective January 1, 1976*) This bill provided definitions of minerals and mining in Title 59:

1) "Metalliferous minerals" shall include, but not be limited to, gold, silver, copper, lead, zinc and uranium.
2) "Non-metalliferous minerals" shall include, but not be limited to, oil, gas, coal, salts, sand, rock gravel, and all carboniferous materials.
3) "Mine" means a natural deposit of either metalliferous or non-metalliferous valuable minerals.
4) "Mining" means the process of producing, extracting, leaching, evaporating, or otherwise removing a mineral from a mine.

- *Amends 59-3-1, Utah Code Annotated 1953*

1983

HB 426 Oil and Gas Tax Amendments—Olene S. Walker (*Effective July 1, 1983*) This bill provided for changes in the procedures for payment and collection of severance taxes.

- *Amends 59-5-66*

1984

SB 112 Occupation Tax Increase—Sen . Bullen (*Effective March 29, 1984; retrospective operation to January 1, 1984*) Legislation increased the occupation tax for oil and gas severance to 4 percent of net proceeds (from 2%).

1985

HB 180 Oil, Gas, and Mining Amendment—Tom Christensen (*Effective April 29, 1985*) This bill provided that an appeal from the board is not a trial de novo and established the standard of judicial review. It clarified the responsibility for payment of the mill levy when production is taken in kind.

1988

HB 183 Mining Severance Tax Amendments—Jack F. DeMann (*Effective April 15, 1988; retrospective operation to January 1, 1988*) This bill changed the basis and rate of the severance tax on metalliferous minerals. There is a standard deduction for costs and a new rate of 2.4 percent.

- *Amends 59-5-201 through 59-5-304*

SB 60 Severance Tax—Phase II Recodification—Lyle W. Hillyard (*Effective February 9, 1988*) Separates the taxes for metalliferous minerals from the tax on gas and oil. The separation is not to affects anyone's tax liability.

- *Amends 59-5-101, 59-5-102, 59-5-104 through 59-5-108;*
- *Enacts 59-5-201 through 59-5-215;*
- *Repeals 59-5-116, 59-5-117, 59-5-118, 59-5-103, 59-5-109 through 59-5-115.*

1990

HB 63 Oil and Gas Severance Tax Amendments—Ted D. Lewis (*Effective March 12, 1990*) Provides a "net-back method" for computing value for severance tax purposes when no arm's length sale is known.

- *Amends 59-7-110.5, 59-5-101, 59-5-102, 59-5-103*

HB 110 Severance Tax Incentives for Petroleum Industry Recovery—David M. Adams (*Effective March 13, 1990*) The legislation established oil and gas severance tax rates based on the price of oil and gas grants additional exemptions.

- *Amends 59-5-101, 59-5-102*

HB 259 Tax Technical Amendments—John L. Valentine (*Effective April 23, 1990*) Makes definitional corrections to the tax code regarding metalliferous minerals, corporate tax collection, and local option sales tax.

- *Amends 59-5-201, 59-10-406, 59-10-516, 59-12-205*

SB 199 Severance Tax on Metalliferous Minerals—Lyle W. Hillyard (*Effective April 23, 1990*) Amends the formula for determining the severance tax on copper and increases the rate from 2.4% to 2.6%.

- *Amends 59-5-202, 59-5-203*

1991

HB 335 Oil and Gas Tax Amendments—David M. Adams (*Effective April 29, 1991*) Moves the enacting date for the graduated severance tax on oil and gas from July 1, 1991 to January 1, 1992, and amends the severance tax rate for natural gas liquids. Provisions establishing an oil and gas incentive credit account are deleted.

- *Amends 59-5-102*

1993

HB 52 Severance Tax Incentives for Petroleum Industry Recovery—Dan Q. Price (*Effective May 3, 1993*) The legislation extended the sunset date for the severance tax credit for oil and gas well workovers and re-completions from January 1, 1990 to December 31, 1994 and changed to December 31, 1994 to December 31, 1999, and lowered the total credit

allowable from $50,000 to $30,000 beginning in 1995, amended definitions used for determining the credit, and makes technical corrections.

1995

HB 71 Severance Tax Penalties—Shirley V. Jensen (*Effective May 1, 1995*) The legislation repealed duplicate penalty provision which imposed interest on interest for underpayment of quarterly estimated and total severance taxes.

- *Amends 59-12-107, 59-5-207*

SB 162 Severance Tax Amendments—Alarik Myrin (*Effective July 1, 1995*) Creates the "Uintah Basin Revitalization Fund". The legislation determines that fund monies will be used for loans and grants to county agencies and the Ute Tribe for projects in areas affected by mineral resource development. Thirty-three percent of severance taxes on wells existing before July 1, 1995 and eighty percent of the severance taxes on wells beginning production on or after July 1, 1995 will be deposited in the fund. $400,000 is appropriated to the fund for FY 1995-96.

- *Amends 59-5-101, 59-5-104, 59-5-115, 63A-3-205;*
- *Enacts 9-10-101 to 9-10-108, 9-11-101 to 9-11-108, 59-5-116;*

1996

HB 230 Severance Tax—Indian Tribes—Keele Johnson (*Effective July 1, 1996*) Creates the Navajo Revitalization Fund and a five-member Navajo Revitalization Fund Board. This legislation provides that a portion of severance tax monies derived from oil and gas wells on the Navajo reservation (33% on wells existing on or before June 30, 1996 and 80% on wells beginning production on or after July 1, 1996) be diverted to the fund to be used for loans and grants, leveraged with matching monies, for projects approved by the board benefitting Utah Navajos. Preference is to be given to capital projects, infrastructure, or matching educational endowments. The legislation also requires an annual report on the activities of the fund and board to the Native American Legislative Liaison Committee and the Governor.

- *Amends 59-5-115, 63A-3-205;*
- *Enacts 9-11-101*

HB 274 Oil and Gas Amendments—Jack A. Seitz (*Effective April 29, 1996*) The legislation defined and reduced the tax rate for incremental production which is achieved from an enhanced recovery project.

- *Amends 59-5-101, 59-5-102*

1998

HB 58 Oil and Gas Severance Tax Amendments—Beverly Ann Evans (*Effective May 4*, 1998) Extends the tax credit for recompletions and workovers of oil and gas wells until

December 31, 2004. The Tax Review Commission is directed to conduct a study on certain severance tax issues. Annual deposits of severance tax revenue into the Uinta Basin Revitalization Fund are extended until December 31, 2004.

- *Amends 59-5-102, 59-5-116*

2001

HB 75 Navajo Revitalization Fund Amendments—Judy Ann Buffmire (Effective April 30, 2001) This bill clarifies what is an eligible entity under the fund, and who can provide matching monies or services, and the purpose of the fund. This act modifies priorities for the fund and how monies may be distributed and makes technical changes.

- *Amends 9-11-102, 9-11-103, 9-11-107 and 59-5-119*

SB 113 Uintah Basin Revitalization Fund Amendments—Beverly Ann Evans (*Effective April 30, 2001*) This act modifies the Oil and Gas Severance tax to include in the diversion of severance taxes to the Uintah Basin Revitalization Fund wells located on lands recently conveyed to the Ute Tribe by the federal government. This act has retrospective operation to January 1, 2001.

- *Amends 59-5-116. 2001 Utah Laws 119.*

2002

HB 152 Oil and Gas Severance Tax—Board, Restricted Account, and Use of Revenues—Jack A. Seitz (*Effective May 6, 2002*) This act modified the Community and Economic Development Code and the Oil and Gas Severance Tax Act to provide definitions and to create within the Division of Community Development the Oil and Gas Severance Tax Board. The act provides procedures and requirements for the operation of the Oil and Gas Severance Tax Board and prescribes the powers and duties of the Oil and Gas Severance Tax Board. The act creates the Oil and Gas Severance Tax Restricted Account, specifies the revenues to be deposited into the Oil and Gas Severance Tax Restricted Account and prescribes the purposes for which those revenues may be expended. The act addresses the distribution of oil and gas severance tax revenues and makes technical changes.

- *Amends 59-5-115;*
- *Enacts 9-16-101, 9-16-102, 9-16-103, 9-16-104, 9-16-105, 59-5-120*
- ****Governor Leavitt vetoed this bill on March 26, 2002****

2002 Fifth Special Session

HB 5014 Appropriation to General Fund from Permanent State Trust Fund—Jeff Alexander (*Effective July 23, 2002*) This act appropriates $17,800,000 from the permanent state trust fund to the General Fund for fiscal year 2002-03.

2003

HB 28 Oil and Gas Severance Tax Amendments—Rep. G. Snow *(Effective January 1, 2003)* Extends the time period for a taxpayer to claim a tax credit for a workover or recompletion (3 year carry forward), and modifies provisions relating to claiming the tax credit; requires the Tax Review Commission to review the oil and gas severance tax on or before the October 2008 interim meeting.

- *Amends 59-5-102*

HB 29 Fees and Taxes on Oil and Gas—Rep. G. Snow (*Effective January 1, 2003*) Modifies the due dates for making quarterly payments of the fees levied on the value at the well of oil and gas to match the quarterly severance tax payments.

- *Amends 40-6-14, 59-5-102, 59-5-107*

2004

SB 82 Deposits into Uintah Basin Revitalization Fund—Sen. Beverly Ann Evans *(Effective May 3, 2004)* This bill provides that monies may be deposited into the Uintah Basin Revitalization Fund if a county or the tribe does not impose or propose to impose a business or activity fee or a tax on gross receipts from oil and gas activities; extends the dates for making deposits into the fund; increases the cap on deposits into the fund to $3,000,000 per fiscal year.

- *Amends 9-10-108, 59-5-116*

SB 191 Oil and Gas Related Taxes and Fees—Beverly Ann Evans (*Effective May 3, 2004; This bill has retrospective operation to January 1, 2004*) This bill: addresses how a fee on oil and gas is calculated; modifies definition provisions; addresses the imposition of the severance tax on oil and gas including: how the severance tax is calculated; severance tax rates; the valuation of oil and gas for severance tax purposes; and the filing of required statements; requires the State Tax Commission to conduct a study and report to the Revenue and Taxation Interim Committee and the Utah Tax Review Commission; and makes technical changes. This bill has retrospective operation to January 1, 2004.

- *Amends 40−6−14, 59−5−101, 59−5−102, 59−5−104;*
- *Enacts 59−5−103.1;*
- *Repeals 59−5−103*

2005

HB 171 Calculation of Mining Severance Tax on Beryllium—Richard W. Wheeler (*Effective May 2, 2005*) This bill modifies the calculation of taxable value for purposes of imposing the mining severance tax on beryllium from 20% of gross proceeds to 125% of direct mining costs.

- *Amends 59-5-203*

2006

SB 241 Natural Resources Development—Sen. Mike Dmitrich (*Effective January 1, 2006*) For the period July 1, 2006 through June 30, 2016, exempts from sales tax sales of tangible personal property used in the research and development of coal-to-liquid, oil shale, and tar sands technology. It exempts from the oil and gas severance tax any oil or gas that is produced, saved, sold, or transported and derived from coal-to-liquids technology, oil shale, or tar sands.

- *Amends 59−5−101, 59−5−102, 59−12−102, 59−12−104, 59−12−104.5;*
- *Enacts 54−4−38, 59−5−120*

2007

HB 87 Severance Tax Related Amendments—Gordon E. Snow (*Effective April 30, 2007; retrospective operation to January 1, 2007*) This bill amends oil and gas severance tax provisions to eliminate the tax exemption for the first $50,000 annually in gross value of oil and gas wells; increases the diversion to the Uintah Basin Revitalization Fund from $3 million to $5 million for FY06-07, $6 million for FY07-08 and 08-09, and by the change in the CPI between the preceding calendar year and FY07-08 for each year thereafter; increases the diversion to the Navajo Revitalization Fund from $2 million to $3 million for fiscal years beginning with FY 07-08.

This bill amends provisions related to the Uintah Basin Revitalization Fund, the Navajo Revitalization Fund, and provisions on oil and gas severance tax revenues. This bill: modifies definitions; modifies how monies are allocated from the Uintah Basin Revitalization Fund to each county and the Ute Indian Tribe of the Uintah and Ouray Reservation, including clarifying the relationship between statute and an inter-local agreement amongst the parties; addresses how monies from the Uintah Basin Revitalization Fund may be used by the Tribe; removes date restrictions on deposits into the Uintah Basin Revitalization Fund; increases on an ongoing basis the cap on deposits into the Uintah Basin Revitalization Fund; eliminates the requirement that the governor annually approve that grants and loans may be made from the Navajo Revitalization Fund; modifies the cap on severance tax monies that are deposited into the Navajo Revitalization Fund; amends oil and gas severance tax provisions to eliminate the tax exemption for the first $50,000 annually in gross value of oil and gas wells; and makes technical changes.

- *Amends 9−10−101, 9−10−104, 9−10−106, 9−11−107, 59−5−102, 59−5−116, 59−5−119*

SB 18 Creation of Severance Tax and Infrastructure and Economic Diversification Accounts—Lyle W. Hillyard (*Effective July 1, 2007*) This bill appropriates $20,000,000 to the Severance Tax Holding Account and creates two restricted accounts. This bill: creates the Infrastructure and Economic Diversification Investment Account; creates the Severance Tax Holding Account; appropriates $20,000,000 to the Severance Tax Holding Account; provides that monies in the Severance Tax Holding Account be transferred to the permanent state trust fund under certain circumstances; provides that certain earnings

are credited to the Infrastructure and Economic Diversification Investment Account; and makes technical changes. This bill appropriates: $20,000,000 to the Severance Tax Holding Account. This bill takes effect on July 1, 2007.

- *Amends 63−97−301*
- *Enacts 63−97a−101, 63−97a−102, 63−97a−201, 63−97a−202*

SJR 2 Resolution Regarding Permanent State Trust Fund—Lyle W. Hillyard (*Effective January 1, 2009*) This resolution proposed to amend the Utah Constitution to provide that a permanent state trust fund includes money and assets given to the fund under any provision of the law. This resolution directed the lieutenant governor to submit this proposal to voters. This resolution provides a contingent effective date of January 1, 2009 for this proposal.

The original bill was recommended by the Revenue and Taxation Interim Committee.

- *Amends Article XXII, Section 4*

2008

HB 58 Severance Tax Amendments—John Dougall (*Effective July 1, 2008*) This bill provides for the disposition of certain revenues from severance taxes. This bill provides that severance tax revenues that exceed $71 million (for oil and gas), and $27,600,000 (for mining) shall be deposited into the Permanent State Trust Fund or the Severance Tax Holding Account; provides that certain interest earnings be deposited into the Infrastructure and Economic Diversification Investment Account; defines terms; and makes technical changes. This bill coordinates with H.B. 63, Recodification of Title 63 State Affairs in General, changing technical cross references.

- *Amends 59−5−115, 59−5−215, 63−97a−201, 63−97a−202;*
- *Enacts 63−97a−301*

Related Constitutional Amendment approved by Utah Voters:

Constitutional Amendment B, Utah State Trust Fund Amendment (Approved November 4, 2008) Provides that a permanent state trust fund includes money and assets given to the fund under any provision of the law. This amendment allowed the Permanent State Trust Fund, which was created in a 2001 constitutional amendment to receive money from the Tobacco Master Settlement Agreement, to receive other money, including severance tax revenue. (Money deposited into the trust fund may not be removed from the fund unless approved by the governor and three-fourths of the Senate and House of Representatives).

2010

SB 96 Uintah Basin Revitalization Fund Amendments—Sen. Kevin Van Tassell (*Effective May 11, 2010*) Clarifies that the base calendar year in the CPI calculation formula that

determines the maximum amount that may be deposited into the Uintah Basin Revitalization Fund is the 2008 calendar year.

- *Amends 59-5-116*

SB 111 Repeal of Severance Tax Holding Account—Lyle W. Hillyard (*Effective May 11, 2010*) This bill amends the Funds and Accounts Act to repeal the Severance Tax Holding Account and related provisions. This bill: repeals the Severance Tax Holding Account and related provisions; renames the part title to reflect the repeal of the Severance Tax Holding Account; and makes technical and conforming changes.

- *Amends 51−9−202, 51−9−301, 51−9−302;*
- *Repeals 51−9−304*

SB 169 Navajo Revitalization Fund Amendments—David P. Hinkins (*Effective July 1, 2010*) This bill modifies provisions related to the Navajo Revitalization Fund to address administrative costs.

2011

HB 38 Severance Tax Amendments—Evan J. Vickers (*Effective May 10, 2011*) This bill amends the Oil and Gas Severance Tax part to address the interests in oil or gas or the proceeds of production of oil or gas that are not subject to the severance tax. This bill: provides that certain interests of the United States, the state, a political subdivision of the state, or an Indian or Indian tribe in oil or gas or the proceeds of production of oil or gas are not subject to the severance tax on oil and gas; and makes technical and conforming changes.

The original bill was recommended by the Revenue and Taxation Interim Committee

- *Amends 59−5−102*

SB 320 Deposit of Severance Tax Revenue into Permanent State Trust Fund—Lyle W. Hillyard (*Effective May 10, 2011*) This bill modifies the oil and gas severance tax revenues to be deposited into the permanent state trust fund. This bill: modifies the oil and gas severance tax revenues to be deposited into the permanent state trust fund beginning with fiscal year 2011−12; and makes technical and conforming changes. Beginning with fiscal year 2011-12, if authorized by law, the Division of Finance shall credit to the Permanent State Trust Fund all revenue collected in a fiscal year from severance taxes on oil and gas imposed under Title 59, Chapter 5, and Severance Tax on Oil, Gas, and Mining that exceed $77,000,000.

- *Amends 51−9−305*

2012

HJR 6 Joint Resolution on Severance Tax—Jim Nielson (*Effective January 1, 2013 if approved by a majority of voters in the 2012 general election*) This joint resolution of the Legislature proposes to amend the Utah Constitution to require certain severance tax

revenue to be deposited into the permanent state trust fund. Requires specified percentages of annual severance tax revenue, except amounts required to be deposited into the Uintah Basin and Navajo Revitalization Funds, to be deposited into the permanent state trust fund.

Related Constitutional Amendment approved by Utah Voters:

Constitutional Amendment A, Joint Resolution on Severance Tax (Approved November 6, 2012) requires a portion of the state's severance tax revenue to be deposited into an existing permanent state trust fund beginning July 1, 2016 excluding severance tax revenue that state law designates for use by Indian tribes. The portion to be deposited into the trust fund is 25% of the first $50 million of annual severance tax revenue, 50% of the next $50 million, and 75% of all severance tax revenue over $100 million.

2014

HB 226 Severance Tax Amendments—Jim Nielson (*Effective May 13, 2014*) This bill provides that, after required deposits to the Uintah Basin Revitalization Fund and Navajo Revitalization Fund, the Constitutionally specified percentage of severance tax revenues shall be deposited into the permanent state trust fund instead of the General Fund beginning July 1, 2016. Beginning on July 1, 2016, the Division of Finance shall credit to the permanent state trust fund the following aggregate annual revenue: 25% of the first $50,000,000 of aggregate annual revenue; 50% of the next $50,000,000 of aggregate annual revenue; and 75% of the aggregate annual revenue that exceeds $100,000,000 (*"aggregate annual revenue"* means the aggregate annual revenue collected in a fiscal year from the taxes imposed under Title 59, Chapter 5, Severance Tax on Oil, Gas, and Mining, after subtracting the amounts required to be distributed under Sections 59-5-116 and 59-5-11).

- *Amends 35A-8-1608, 51-9-305, 59-5-115, 59-5-116, 59-5-119, 59-5-215*

2016

SB 17 Revenue and Taxation Amendments—Sen. Kevin Van Tassell (*Effective March 28, 2016*) This bill modifies the formula for calculating the oil and gas severance tax; provides that all transportation and processing costs are deducted from total value, including transportation and processing costs of exempt interests; and provides retrospective operation for a taxable year beginning on or after January 1, 2015, and applies to an oil and gas severance tax for any taxable year, including a taxable year beginning before January 1, 2015, that is the subject of an appeal that was filed or pending on or after January 1, 2016.

- *Amends 59-5-102, 59-5-103.1*

SB 159 Severance Tax Exemption Extension—Sen. Kevin Van Tassell (*Effective May 10, 2016*) This bill extends until June 30, 2026 (from 2016) the exemption from the state

severance tax on oil and gas produced, saved, sold, or transported from coal-to-liquids technology, oil shale, or oil sands.

- *Amends 59-5-120*

2019

HB 268 Tax and Fee Revisions – Rep. Steve Waldrip (Retrospective operation for a taxable year beginning on or after January 1, 2019 except for Sections 19-6-118, 59-5-203, 59-24-103, 59-24-104, 59-25-101, 59-25-102, 59-25-103, 59-25-104, 59-25-105, 59-25-106, 59-25-108, 59-25-109 which take effect on May 14, 2019) This bill provides and repeals definitions, repeals provisions relating to hazardous and treated hazardous waste disposal fees that applied through June 30, 2014; repeals provisions for determining the taxable value of beryllium sold or otherwise disposed of by the producer of the beryllium through December 31, 2004; enacts an addition to unadjusted income of a corporate taxpayer for any deduction on a return for a royalty or other expense paid to a captive insurance company for the use of an intangible asset in certain circumstances; repeals provisions relating to a tax on radioactive waste received at a radioactive waste facility that applied through June 30, 2003; repeals the Hazardous Waste Facility and Nonhazardous Solid Waste Facility Tax Act that applied through December 31, 2003; and makes technical and conforming changes.

- *Amends 19-6-118, 59-5-203, 59-7-101, 59-7-105, 59-7-402, 59-24-104*
- *Repeals 59-24-103, 59-25-101, 59-25-102, 59-25-103, 59-25-104, 59-25-105, 59-25-106, 59-25-108, 59-25-109*

HB 389 Incentive Program Amendments—Rep. Kay J. Christofferson *(Retrospective for a taxable year beginning on or after January 1, 2019)* Requires the Office of Energy Development to issue a certificate for the severance tax credit for well recompletion and workover expenses and electronically report certificate information to the Tax Commission; requires the Office of Energy Development to verify the severance tax credit for conversion of natural gas to hydrogen fuel for use in a zero emission motor vehicle and electronically report verification information to the Tax Commission; requires the Office of Energy Development to issue a certificate for the qualifying solar project individual income tax credit and electronically report certificate information to the Tax Commission; codifies the contents of a tax credit certification for the recycling market development zone tax credit and requires the Governor's Office of Economic Development to electronically report information from the tax credit certification to the Tax Commission; requires the Office of Energy Development to electronically report to the Tax Commission information on renewable energy system tax credits issued; codifies the targeted business income tax credit in the corporate and individual tax codes; and repeals the expired income tax credits for the purchase or lease of an energy efficient vehicle.

- *Amends 40-6-16, 59-5-102, 59-7-159, 59-7-610, 59-7-614, 59-7-614.10, 59-10-137, 59-10-210, 59-10-1007, 59-10-1014, 59-10-1024, 59-10-1037, 63M-4-401, 63N-2-213, 63N-2-304*
- *Enacts 59-7-624, 59-10-1112*

- *Repeals 59-7-605, 59-10-1009, 63N-2-305*

2019 First Special Session

HB 1003 Tax Incentive Oversight Amendments – Kay J. Christofferson (*Signed by the Governor September 23, 2019; retrospective operation for a taxable year beginning on or after January 1, 2019*). This bill modifies the independent certified public accountant review provisions of the severance tax credit for well recompletion or workover and the motion picture income tax credit and makes technical changes.

- *Amends 59-5-102, 63N-8-103*

2021

SB 133 Severance Tax Revenue Amendments – Sen. David P. Hinkins (*Effective May 5, 2021*) Creates the Division of Air Quality Oil, Gas, and Mining Restricted Account, the Division of Water Quality Oil, Gas, and Mining Restricted Account, the Division of Oil, Gas, and Mining Restricted Account, the Utah Geological Survey Oil, Gas, and Mining Restricted Account, and the New Severance Tax Revenue Special Revenue Fund; beginning July 1, 2021, directs the Tax Commission to divide oil and gas severance revenues proportionally among the newly created accounts after first making the deposits or credits required under §§51-9-305, 59-5-116 and 59-5-119; provides for alternative deposits if oil and gas severance tax revenue is insufficient to cover the deposits required under the primary method.

- *Amends 40-6-14.5, 51-9-202, 51-9-301, 59-5-115, 59-5-116, 59-5-119, 59-5-215, 63I-1-263, 63I-2-263, 63J-1-602.1;*
- *Enacts 19-2a-106, 19-5-126, 40-6-23, 51-9-306, 51-9-307, 79-3-403*

2022

SB 250 Mineral Exploration Tax Credit - Sen. David P. Hinkins (*Retrospective operation for a taxable year beginning on or after January 1, 2022*) Allows a person engaged in the business of mining to claim a nonrefundable tax credit against the person's severance tax liability for the cost of certain mineral exploration activities. Limits the tax credit to the lesser of the amount stated on the certificate issued by the Division of Oil, Gas and Mining (DOGM) or 30% of the taxpayer's 11 severance tax liability. Authorizes an eligible claimant to assign a tax credit certificate to another person upon written notice to DOGM. Requires DOGM to issue a new tax credit certificate to the assignee. Authorizes a taxpayer to carry-forward any unused amount of the tax credit for up to 15 years.

- *Amends 40-6-16*
- *Enacts 59-5-216*

2023

HB 513 Great Salt Lake Amendments - Rep. Casey Snider (*Effective January 1, 2024*) Defines the term "Great Salt Lake extraction operator" as a person engaged in extracting metalliferous mineral from the brine of the Great Salt Lake under a mineral lease contract with the Division of Forestry, Fire, and State Lands (DFFSL) entered into on or after May 3, 2023, or who has a mineral lease with DFFSL as of July 1, 2020 but not a royalty agreement for a metalliferous mineral, chloride compound, or salt; defines "metalliferous compound" as a metalliferous mineral, or a chloride compound or salt containing a metalliferous mineral; imposes a severance tax on a Great Salt Lake extraction operator equal to 2.6% of the taxable value of a metalliferous compound mined or extracted from the Great Salt Lake.

- *Amends 59-5-202, 65A-5-1, 65A-5-1.5, 65A-6-2, 65A-6-4, 73-30-202*
- *Enacts 65A-10-201, 65A-10-202, 65A-10-204, 65A-10-205*
- *Renumbers and Amends*: *65A-10-203*

SB 107 Oil and Gas Severance Tax Amendments the amount by which the actual revenue from the oil and gas severance tax deposited into the General Fund exceeds the long-term trend of oil and gas severance tax revenue to the General Fund as determined by the Office of Legislative Fiscal Analyst and the Governor's Office of Planning and Budget; beginning July 1, 2023, directs the Division of Finance to transfer all above-trend revenue up to $20 million per fiscal year from the General Fund to the Transportation Investment Fund, up to a total of $88.5 million.

- *Amends 59-5-115*

SB 256 Severance Tax Revenue Amendments - Sen. David P. Hinkins (*Retrospective to July 1, 2021*) Clarifies the years included in the "three-year rolling average" for purposes of the annual deposits of several tax revenue for specified state agencies.

- *Amends 51-9-306*

SB 284 Aviation Fuel Incentive Amendments - Sen. Kirk A. Cullimore (*Effective May 3, 2023*) This bill directs the Division of Finance to deposit money from **severance tax revenue** into an aviation fuel incentive account; enacts provisions relating to an aviation fuel incentive, including provisions that: authorize the Utah Inland Port Authority to award an aviation fuel incentive, under certain circumstances, to an airline carrier that meets certain requirements; establish application procedures and requirements; and establish maximum amounts to be awarded as an aviation fuel incentive; and makes technical and conforming changes. This bill requires the Tax Commission to disclose to the Utah Inland Port Authority the tax returns or other information of a federally certificated air carrier upon receipt of a disclosure authorization form; specifies that the carrier must execute a disclosure authorization form which expressly directs and authorizes the Tax Commission to disclose to the Utah Inland Port Authority the carrier's returns or other information that would otherwise be subject to confidentiality under §59-1-403 or Internal Revenue Code §6103; requires the Division of Finance to deposit

"incremental revenue" as defined in §59-5-121 into the aviation incentive account created under §11-58-208.

- *Amends 51-9-307, 59-5-115*
- *Enacts* 11-58-208, 59-5-121

END OF CHAPTER

Multi-Channel Video or Audio Service Tax

Multi-Channel Video or Audio Service Tax

In 2004 the Utah legislature passed SB 195 which removed multi-channel video or audio services from the sales and use tax based and imposed a separate tax on these services equal to 6.25% of amounts paid or charged. Revenue from this tax, which is remitted by providers of these services, is deposited into the General Fund. Taxpayers are allowed a credit against this tax equal to 50% of the amount of county or municipality franchises fees that the provider pays.

Utah Code: 59-26

Multi-Channel Video or Audio Service Tax[1]

Fiscal Year	*Tax Collections*
2005	11,652,346
2006	20,479,030
2007	20,827,705
2008	24,063,008
2009	24,775,969
2010	25,281,301
2011	25,362,423
2012	28,669,504
2013	26,929,692
2014	25,987,490
2015	28,447,046
2016	28,613,777
2017	31,292,863
2018	29,323,749
2019	28,238,296
2020	28,366,874
2021	26,699,366
2022	27,620,440
2023	24,011,857

1 SB 195 (2004) imposes 6.25% tax on amounts paid or charged for multi-channel video or audio services.

LEGISLATIVE HISTORY OF MULTI-CHANNEL VIDEO OR AUDIO SERVICE TAX:

2004

SB 195 Taxation of Multi-Channel Video or Audio Service—Sen. Michael G. Waddoups

(Effective July 1, 2004) This bill removes amounts paid or charged for multi-channel video or audio service from the sales and use tax base effective June 30, 2004; effective July 1, 2004, imposes a state tax of 6.25% on amounts paid or charged for multi-channel video or audio service.

- *Amends 59−12−102 (Effective 07/01/04), 59−12−103 (Effective 07/01/04), 59−12−103 (Superseded 07/01/04);*
- *Enacts 59−26−101, 59−26−102, 59−26−103, 59−26−104, 59−26−105, 59−26−106, 59−26−107, 59−26−108, 59−26−109, 59−26−110*

END OF CHAPTER

MOTOR VEHICLE TAXES

Motor Fuel Tax

Motor Fuel Tax

The Utah Legislature enacted the state's first motor fuel tax in 1923 at a rate of 2.5 cents per gallon on all motor vehicle fuels. The rate for this tax has increased significantly since its inception. As of 2022, the motor fuel tax rate is $0.319 per gallon. Current law provides that the tax rate for motor fuel is recalculated each year and is set at 16.5% of the statewide average rack price of a gallon of motor fuel with some exceptions.

Any motor fuel sold, used, or received for sale or used in the state is subject to this tax. This tax is paid by importers, refiners and distributors who must file returns and pay taxes monthly. A deduction of 2% from the gross amount of taxable motor fuel is allowed to account for all evaporation, loss in handling and expenses of collection. Refunds for off-highway agricultural use can be claimed as a credit on Utah Individual Income or Corporation Franchise tax returns. The majority of motor fuel taxes are deposited in the state's Transportation Fund and used for highway purposes. Some amounts are deposited into the Boat Fuel Tax Account and the Off-Highway Vehicle Account.

UTAH CODE: 59-13-Part 2

Motor Fuel Tax

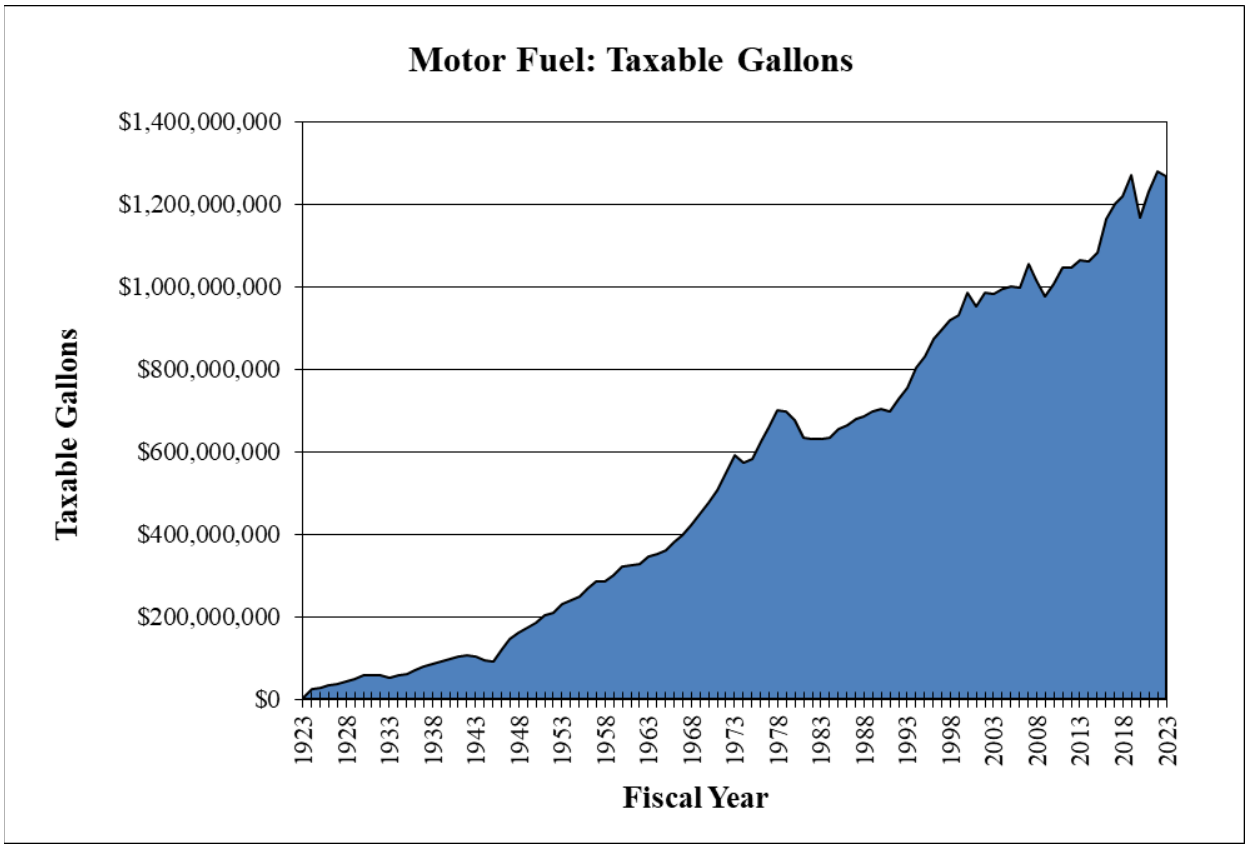
Fiscal Year	Transportation Fund - Motor Fuel	General Fund Restricted Off-Highway Vehicle Fuel Tax	General Fund Restricted Boat Fuel Tax	Total Motor Fuel Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate (Dollars)	Taxable Gallons	Notes
1923	85,060			85,060	506,310	1.08	0.025	3,402,400	Tax enacted in March of 1923.
1924	652,767			652,767	3,817,351	8.05	0.025	26,110,680	
1925	771,181			771,181	4,509,830	9.38	**0.027**	28,883,184	3.5¢ effective Apr 1, 1925.
1926	1,219,779			1,219,779	6,970,166	14.31	0.035	34,850,829	
1927	1,319,393			1,319,393	7,454,198	15.09	0.035	37,696,943	
1928	1,577,169			1,577,169	9,064,190	18.13	0.035	45,061,971	
1929	1,737,850			1,737,850	10,162,865	20.16	0.035	49,652,857	
1930	2,095,722			2,095,722	12,255,684	24.13	0.035	59,877,771	
1931	2,111,430			2,111,430	12,643,293	24.84	**0.035**	59,983,807	4¢ effective May 12, 1931.
1932	2,307,987			2,307,987	15,184,125	29.54	0.040	57,699,675	
1933	2,110,681			2,110,681	15,406,431	29.92	0.040	52,767,025	
1934	2,327,759			2,327,759	17,905,838	34.50	0.040	58,193,975	
1935	2,534,965			2,534,965	18,917,649	36.24	0.040	63,374,125	
1936	2,898,426			2,898,426	21,156,394	40.37	0.040	72,460,650	
1937	3,253,560			3,253,560	23,406,906	44.42	0.040	81,339,000	
1938	3,444,365			3,444,365	23,919,201	45.30	0.040	86,109,125	
1939	3,644,536			3,644,536	25,847,773	47.60	0.040	91,113,400	
1940	3,874,557			3,874,557	27,874,511	51.33	0.040	96,863,925	
1941	4,214,890			4,214,890	30,106,357	54.56	0.040	105,372,250	
1942	4,335,807			4,335,807	29,495,286	53.53	0.040	108,395,175	
1943	4,143,479			4,143,479	25,420,117	44.50	0.040	103,586,975	
1944	3,819,127			3,819,127	22,075,879	34.49	0.040	95,478,175	
1945	3,747,992			3,747,992	21,295,409	35.22	0.040	93,699,800	
1946	4,922,713			4,922,713	27,348,406	46.42	0.040	123,067,825	
1947	5,913,042			5,913,042	30,323,292	47.53	0.040	147,826,050	
1948	6,515,058			6,515,058	29,215,507	45.94	0.040	162,876,450	
1949	6,903,789			6,903,789	28,646,427	43.87	0.040	172,594,725	
1950	7,415,384			7,415,384	31,157,076	46.45	0.040	185,384,600	
1951	8,137,457			8,137,457	33,765,382	48.52	0.040	203,436,425	5¢ effective Jul 1, 1951.
1952	10,294,384			10,294,384	39,593,785	56.07	**0.049**	209,235,447	
1953	11,589,369			11,589,369	43,733,468	60.41	0.050	231,787,380	
1954	12,088,528			12,088,528	45,275,386	61.26	0.050	241,770,560	
1955	12,451,819			12,451,819	46,289,290	61.68	0.050	249,036,380	
1956	13,545,645			13,545,645	50,543,451	64.57	0.050	270,912,900	
1957	14,394,114			14,394,114	52,919,537	65.43	**0.050**	285,597,500	6¢ effective May 14, 1957.
1958	17,256,028			17,256,028	61,409,352	74.32	0.060	287,600,467	
1959	17,991,181			17,991,181	62,253,221	73.66	0.060	299,853,017	
1960	19,291,260			19,291,260	66,292,990	76.21	0.060	321,521,000	
1961	19,560,749			19,560,749	66,083,611	73.43	0.060	326,012,483	
1962	19,591,675		61,734	19,653,409	65,730,465	70.22	0.060	327,556,817	
1963	20,666,924		62,869	20,729,793	68,641,699	71.65	0.060	345,496,550	
1964	21,142,449		70,601	21,213,050	69,323,693	71.17	0.060	353,550,833	
1965	21,713,409		81,044	21,794,453	70,304,687	71.89	0.060	363,240,883	
1966	22,937,925		90,287	23,028,212	73,105,435	73.77	0.060	383,803,533	
1967	23,882,263		100,242	23,982,505	74,020,077	73.36	0.060	399,708,417	
1968	25,130,730		190,764	25,321,494	75,812,856	74.40	0.060	422,024,900	
1969	26,728,963		176,593	26,905,556	77,314,816	75.14	0.060	448,425,933	7¢ effective Jul 1, 1969.
1970	32,744,736		187,624	32,932,360	89,733,951	85.71	**0.069**	475,901,156	
1971	35,207,994		238,160	35,446,154	91,356,067	85.70	0.070	506,373,629	
1972	38,223,558		248,198	38,471,756	94,991,990	86.27	0.070	549,596,514	
1973	41,124,133		271,178	41,395,311	99,031,844	87.25	0.070	591,361,586	
1974	39,971,348		296,197	40,267,545	90,692,669	77.58	0.070	575,250,643	
1975	40,484,784		296,607	40,781,391	82,720,874	69.11	0.070	582,591,300	
1976	43,514,959		314,316	43,829,275	81,467,054	66.02	0.070	626,132,500	
1977	45,694,374		334,001	46,028,375	80,893,453	63.59	0.070	657,548,214	
1978	48,808,152		356,341	49,164,493	81,129,526	61.65	0.070	702,349,900	9¢ effective Jul 1, 1978.
1979	61,371,556		377,339	61,748,895	94,706,894	69.45	**0.088**	699,307,984	
1980	60,451,305		521,779	60,973,084	83,984,964	59.31	0.090	677,478,711	
1981	56,567,749		544,005	57,111,754	69,310,381	47.02	0.090	634,575,044	11¢ effective Jul 1, 1981
1982	67,733,812		590,587	68,324,399	75,164,355	49.61	**0.108**	630,880,877	
1983	68,697,076		740,652	69,437,728	71,956,195	46.18	0.110	631,252,073	
1984	68,978,640		764,744	69,743,384	70,023,478	43.90	0.110	634,030,764	14¢ effective Jul 1, 1984.
1985	89,337,163		753,116	90,090,279	86,708,642	53.46	**0.138**	655,202,029	

Fiscal Year	Transportation Fund - Motor Fuel	General Fund Restricted Off-Highway Vehicle Fuel Tax	General Fund Restricted Boat Fuel Tax	Total Motor Fuel Tax Collections	Real Tax Collections	Real Per Capita	Tax Rate (Dollars)	Taxable Gallons	Notes
1986	92,164,304		1,012,196	93,176,500	86,595,260	52.71	0.140	665,546,429	
1987	99,985,165		982,511	100,967,676	92,123,792	55.40	**0.148**	680,833,958	19¢ effective Apr 1, 1987.
1988	129,369,781		1,140,793	130,510,574	114,886,069	68.47	0.190	686,897,758	
1989	131,219,894	250,000	1,390,913	132,860,807	112,308,374	66.45	0.190	699,267,405	
1990	132,475,096	250,000	1,295,653	134,020,749	108,081,249	63.35	0.190	705,372,363	
1991	131,055,888	250,000	1,459,689	132,765,577	101,580,396	58.74	0.190	698,766,195	
1992	136,351,928	600,000	1,518,972	138,470,900	101,667,327	57.09	0.190	728,794,211	
1993	141,306,148	600,000	1,511,462	143,417,610	102,222,103	55.61	0.190	754,829,526	
1994	150,387,453	600,000	1,656,769	152,644,222	105,636,140	55.91	0.190	803,390,642	
1995	155,453,462	600,000	1,779,310	157,832,772	106,499,846	54.71	0.190	830,698,800	
1996	163,169,064	600,000	2,188,400	165,957,464	108,895,974	54.58	0.190	873,460,337	
1997	168,414,072	600,000	2,073,692	171,087,764	109,042,552	53.38	**0.190**	898,491,854	19.5¢ effective May 1, 1997
1998	217,681,820	600,000	2,724,577	221,006,397	137,698,690	65.59	**0.241**	917,673,748	24.5¢ effective Jul 1, 1997.
1999	224,690,816	600,000	2,852,934	228,143,750	139,965,491	65.35	0.245	931,198,980	
2000	237,573,950	850,000	2,884,619	241,308,569	144,843,079	66.05	0.245	984,932,935	
2001	229,410,348	850,000	2,966,625	233,226,973	135,439,589	60.29	0.245	951,946,829	Refund for overpayment of $8.1 million
2002	237,924,717	850,000	2,969,387	241,744,104	136,501,470	59.59	0.245	986,710,629	
2003	236,639,144	850,000	2,944,316	240,433,460	133,648,394	57.31	0.245	981,361,061	
2004	239,924,815	1,050,000	2,849,606	243,824,421	132,513,272	55.85	0.245	995,201,718	
2005	241,484,099	1,050,055	2,778,251	245,312,405	129,863,634	53.44	0.245	1,001,275,122	
2006	240,431,781	1,050,000	2,828,682	244,310,463	125,094,963	49.92	0.245	997,185,563	
2007	254,676,020	1,050,000	2,845,354	258,571,374	128,259,610	49.79	0.245	1,055,393,363	
2008	244,684,841	1,050,000	2,874,252	248,609,093	119,902,911	45.49	0.245	1,014,730,992	
2009	235,481,153	1,050,000	2,727,668	239,258,821	111,126,562	41.29	0.245	976,566,616	
2010	243,294,662	1,050,000	2,741,795	247,086,457	115,171,955	42.16	0.245	1,008,516,151	
2011	252,501,336	1,050,000	2,636,604	256,187,940	117,487,223	42.37	0.245	1,045,665,061	
2012	252,953,856	1,050,000	2,564,945	256,568,801	114,061,502	40.42	0.245	1,047,219,596	
2013	256,867,039	1,050,000	2,566,958	260,483,997	113,454,183	39.57	0.245	1,063,199,988	
2014	256,760,145	1,050,000	2,506,806	260,316,951	111,744,636	38.45	0.245	1,062,518,167	
2015	261,743,274	1,050,000	2,536,882	265,330,156	112,078,499	38.03	0.245	1,082,980,229	
2016	305,231,954	1,368,080	2,492,907	309,092,941	130,409,608	43.41	**0.265**	1,164,557,392	29.4¢ effective Jan. 1, 2016
2017	348,755,184	1,718,904	2,961,549	353,435,637	147,260,554	48.09	0.294	1,202,162,031	
2018	354,028,402	1,748,235	3,013,818	358,790,455	146,373,391	46.88	0.294	1,220,375,697	
2019	371,619,269	1,836,922	2,925,959	376,382,150	149,889,151	47.19	**0.297**	1,269,417,032	30.0¢ effective Jan. 1, 2019
2020	351,030,023	1,855,303	3,020,129	355,905,455	139,212,091	43.08	**0.305**	1,168,499,442	31.1¢ effective Jan. 1, 2020
2021	379,507,149	1,728,202	3,304,790	384,540,141	148,579,520	45.23	**0.312**	1,231,513,662	31.4¢ effective Jan. 1, 2021
2022	399,289,736	1,973,559	3,105,243	404,368,539	149,213,483	44.63	**0.316**	1,279,309,903	31.9¢ effective Jan. 1, 2022
2023	422,834,921	1,990,416	3,090,313	427,915,650	146,195,986	42.94	**0.338**	1,266,959,734	36.4¢ effective Jan. 1, 2023

Bold numbers are a weighted tax rate based on a one month lag and when the statutory change was made effective.

Real numbers are based on using the CPI and population of the previous year.

The CPI base period for real numbers: 1982 to 1984 = 100.


Motor Fuel: Taxable Gallons
Taxable Gallons
$1,400,000,000
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$0
1923
1928
1933
1938
1943
1948
1953
1958
1963
1968
1973
1978
1983
1988
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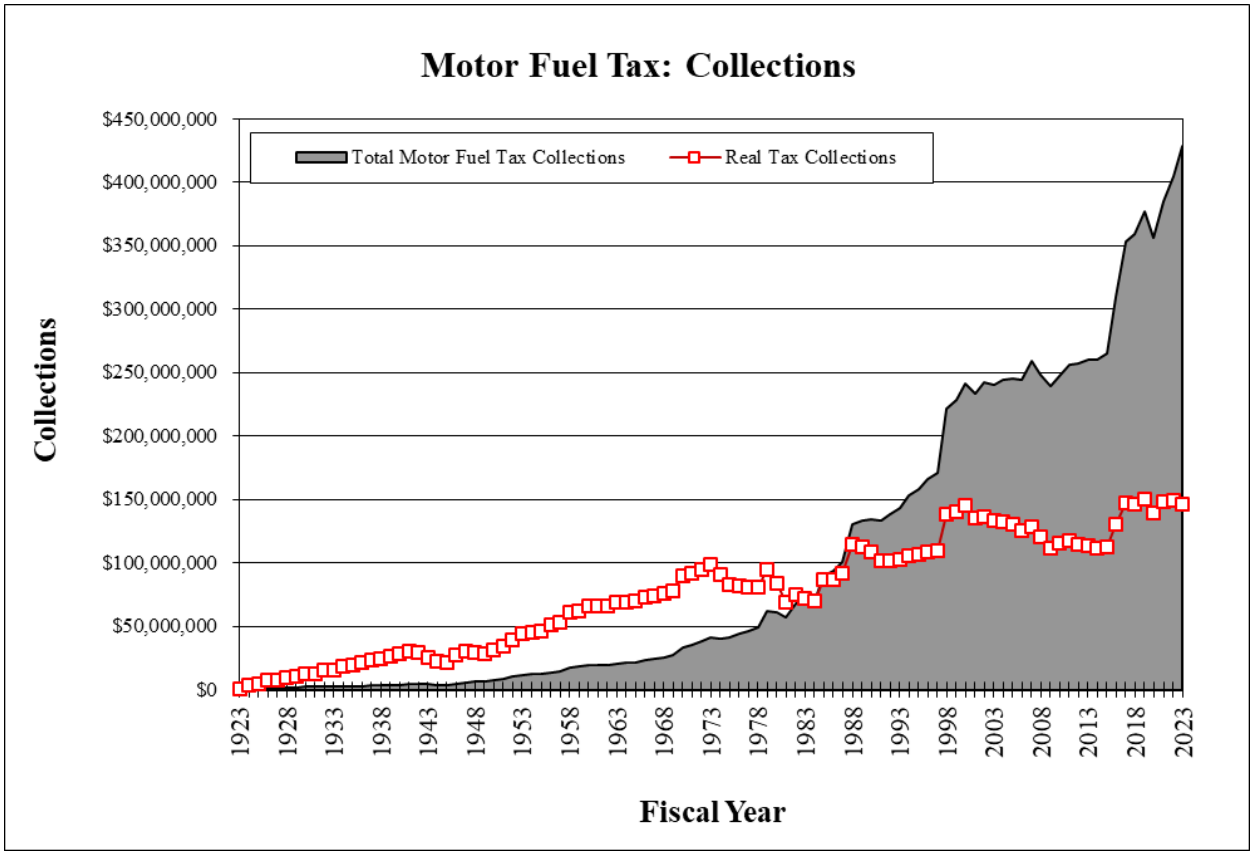
1998
2003
2008
2013
2018
2023
Fiscal Year


Motor Fuel Tax: Collections
Total Motor Fuel Tax Collections
Real Tax Collections
Collections
$450,000,000
$400,000,000
$350,000,000
$300,000,000
$250,000,000
$200,000,000
$150,000,000
$100,000,000
$50,000,000
$0
1923
1928
1933
1938
1943
1948
1953
1958
1963
1968
1973
1978
1983
1988
1993
1998
2003
2008
2013
2018
2023
Fiscal Year

LEGISLATIVE HISTORY OF MOTOR FUEL TAX:

1923

SB 79 Tax on Motor Vehicle Fuels, and Dealer (*Approved March 8, 1923; In Effect March 8, 1923*) An act requiring distributors of, and dealers in, motor vehicle fuels to obtain a license and levying a tax of 2-1/2 cents per gallon on all motor vehicle fuels sold, or used as provided, in the state except such fuel brought into the state and sold in original packages as purely interstate commerce sales.

1925

HB 108 Tax on Motor Vehicle Fuels—Rep. Keyser (*Effective April 1, 1925*) This act required distributors and retail dealers of motor vehicle fuels to obtain a license. It provided that tax was levied on the sale on motor vehicle fuels regardless of use or purpose. It increased the tax rate to 3-1/2 cents (from 2-1/2 cents) per gallon on the sale or use of motor fuel. The act provided that tax was levied on the sale on motor vehicle fuels regardless of use or purpose.

1931

HB 27 Tax on Motor Vehicle Fuels (*Effective May 12, 1931*) The excise tax on motor vehicle fuels was increased to 4 cents per gallon. Tax base expanded to include municipalities, counties, school districts, and every other arm or branch of state government.

1939

SB 246 Motor Fuels (*Passed March 9, 1939; In effect May 9, 1939*) An act relating to the ascertaining, assessing, collecting and paying of the tax on motor fuels; defines terms and provides for licenses under the act; regulates the administration of, and prescribing penalties for, violations of provisions of the act.

1941

SB 18 Use Fuel Tax Act of 1941 (*Passed February 13, 1941; In effect May 13, 1941*) An act imposing an excise tax on the use of fuel as defined in statute for the propelling of vehicles on the highways of Utah; providing for the issuance of permits to the users of such fuel; revocation of such permits and the right of a fuel user to a hearing before the revocation is effective; requirement of bond to guarantee excise tax; displaying of permit numbers on vehicles if deemed necessary; providing for such levy, assessment and collection of such tax by the Utah State Tax Commission, due date and delinquency date and monthly reports; maintenance of record by users and the auditing of such records; prescribing penalties for delinquency of the tax and reports; prescribing penalties for violation of the provisions of the act; prescribing methods to be used in obtaining information; prescribing additional and arbitrary determination of tax under certain

conditions, providing for hearings before the Tax Commission, prescribing remedies for collection of delinquent payments of obligations; providing for dispositions of the proceeds of the tax; providing for the refund of taxes collected through error.

1943

SB 128 Motor Vehicles (*Passed March 11, 1943; In effect May 11, 1943*) An act relating to monthly reports of sales of motor fuel, reports of carriers of motor fuel imported into Utah, payment of the tax on motor fuel and the allocation of such tax, and providing for penalty for failure to make payment of the tax.

1947

SB 106 Tax Exemptions (*Effective February 17, 1947*) This legislation exempted sales to the United States and its agencies when purchased in quantities of 1,250 or more.

1951

(Effective July 1, 1951) Legislation imposed excise tax of 4 cents per gallon upon all gasoline sold at airports exclusively for airplane use.

SB 3 Motor Fuels (*Passed March 8, 1951; Effective July 1, 1951*) This bill provided for a tax upon the sales and use of motor fuels. "There is hereby levied a tax of five cents per gallon upon the sale or use of all motor fuels sold, used or received for sale or use in this state …"

SB 4 Motor Fuels (*Effective July 1, 1951*) This bill imposed an excise tax of five cents per gallon on the sale or use of special fuel and provided for certain exemptions from the tax. This bill provided for the issuance of licenses and permits to user-dealers in and users of such fuel; revocation of such permits and licenses; providing for the right of a permitee to a hearing before the revocation is effective; required a bond to guarantee payment of tax; requiring display of permit where necessary; provided for levy assessment and collection of such tax by the State Tax Commission; provided due dates and delinquency dates of such tax and requiring monthly reports, maintenance of records and auditing of such records; prescribed penalties for delinquency of such tax and reports; prescribed penalties for the violation of the provisions of the bill; prescribed methods to be used in obtaining and giving information; prescribed additional and arbitrary determination of tax under certain conditions, provided for hearings before the Tax Commission; prescribed remedies for collection of payments of obligations; provided for the disposition of the proceeds of the tax; provided for the refund of taxes collected through error, and enacted new sections to be known as Sections 57-12-47.10 and 57-12-68.10, Utah Code Annotated 1943, provided for monthly reports by fuel users, provided a penalty and providing for transmission of information to enforcement officials.

SB 78 Motor Fuels (*Effective May 8, 1951*) This bill excepted propane and butane from the definition of motor fuels as therein used and redefined the terms “distributor” and “retail dealer”.

1955

HB 260 Motor Fuels—Tax (*Effective May 10, 1955*) Tax base adjusted to exclude motor fuels sold or used in this state that have been manufactured by low-temperature carbonization or distillation within the state of Utah of coals, oil shale, or hydrocarbons of Utah.

HB 139 Motor Fuels—Evaporation Allowance (*Effective May 10, 1955*) This bill provided for a reduction in the percentage of the gross amount of motor fuels produced, received and sold or received for sale or use to two percent to allow for evaporation and loss in handling and expense and collection.

1957

HB 193 Motor Fuels Tax—Distribution of Receipts (*Effective May 14, 1957*) This act provided that all monies collected under this act shall be credited to the State Highway Construction and Maintenance Fund and that payment of refunds shall come from this fund.

HB 94 Motor Fuels Tax—Amount (*Effective May 14, 1957*) This act increased the tax rate on motor fuel and special fuel to 6 cents per gallon and provided for a 2 percent evaporation allowance.

1959

SB 57 Tax on Motor Fuels—Exemption (*Effective October 1, 1959*) This Legislation allowed refunds of motor fuel taxes to farmers for off-highway agricultural use: "any person who shall purchase and use within the state of Utah any motor fuel for the purpose of operating, running or propelling stationary farm engines and self-propelled farm machinery used solely for non-highway agricultural uses, and who shall have paid the tax on such motor fuel for the purpose of operating, running or propelling stationary farm engines and self-propelled farm machinery used solely for non-highway agricultural uses, and who shall have paid the tax on such motor fuel as provided by this section, shall be entitled to a refund of such tax..."

SB 64 Motor Fuels—Allowance for Loss by Evaporation (*Effective May 12, 1959*) This act required producers and refiners of motor fuel to, at the time of reporting sales and payment of tax, furnish satisfactory evidence that they have paid one-half of the 2 percent evaporation deduction to the retailers on quantities of fuel sold to them.

1963

(Effective May 14, 1963) The legislation exempted the divisions and agencies of the U.S. Government. It also lowered the minimum refund claim to $10,000.

SB 8 Off-Highway Gas Refund (*Effective May 14, 1963*) This act related to the motor fuel tax refund for off-highway purposes. It amended the form and amount of claims.

1965

SB 80 Tax on Fuels (*Effective May 11, 1965*) This bill deleted the requirement that exempt fuels be manufactured by low temperature carbonization, and provided for the exemption of fuels from bituminous sands.

1967

HB 8 Motor Fuel Tax (*Effective June 1, 1967*) This bill placed the legal incidence of the tax upon the refiner or distributor. The legislation reduced the exemptions to the U.S. Government and agencies to purchases of 1,000 gallons or more and reduced quantity limitation on State agencies from 1,250 to 1,000 gallons. It placed motor fuel tax refunds, on fuel used for non-highway agricultural purposes on a calendar year basis; deleted the two percent deduction from refunds; and provided for deductions from refunds at the rates set forth in state and local sales and use tax laws.

HB 46 Tax on Motor Fuel Used in Boats (*Effective July 1, 1967*) This bill provided for the deposit of tax and receipts from motor fuel used in motor boats in the General Fund and re-determining the amount of motor fuel consumed annual by each motor boat.

SB 27 Motor Fuel Tax—Monthly Reports (*Effective July 1, 1967*) An act relating to the Special Fuel Tax. Deletes requirements that monthly reports be notarized and applying the same penalties on users, as on user-dealers, for failing to file reports.

SB 28 Motor Fuel Tax Returns (*Passed February 24, 1967; in effect July 1, 1967*) This act provided for the deletion of the requirement that returns be notarized.

(Effective June 1, 1967) The legislation appropriated from the motor fuel tax fund to the State Tax commission $50,000 in addition to any other appropriation provided, to administer the Motor Fuel Tax Act for the first biennium.

(Effective September 1, 1967) The legislation changed farmer gas tax refunds to calendar year filing.

1969

HB 15 Motor Fuel Tax (*Effective July 1, 1969*) This bill provided for redefinition of powers of the State Tax Commission; determination of adjustments to the tax paid, penalty and interest, redetermination and review of finding, period of adjustment limitations, waiver

or compromise of penalty and interest, and extended period to prepare proofs for administering the export exemption.

SB 70 Motor Fuels Tax Increase (*Effective July 1, 1969*) This bill provided for an increase of one cent per gallon (to 7 cents per gallon from 6 cents) in the amount of motor fuel tax and special fuel tax imposed on the sale or use of motor fuels and special fuels. Fuel sold at airports exclusively for the use of airports was subject to a 4 cent per gallon tax. Certain exemptions applied and were entitled to a refund.

SB 46 Deposit of Motor Fuel Taxes (*Effective July 1, 1969*) This bill provided for deposit of the tax on motor fuels used in motor boats registered under the State Boating Act in the General Fund as restricted revenues and for deposit of such taxes on motor fuels used in aircraft in the General Fund as restricted revenue; Provided for the transfer of the balance in the Aeronautics Fund to the General Fund.

1977

HB 35 Off-Highway Motor Fuel Refund Procedure (*Effective July 1, 1977*) This legislation changed gas-tax refunds to be claimed on income or corporate franchise returns. This bill provided that the non-highway agricultural motor fuel refund be claimed as a refundable credit on income tax returns.

- *Amends 41-11-6*

1978

HB 96 Highway Revenue (*July 1, 1978*) This bill provided for an increase of two cents per gallon (from 7 cents to 9 cents) as of July 1, 1978 in the tax upon the sale or use of motor fuels and special fuels.

1979

HB 131 Fuel Tax Exemption Change (*Effective July 1, 1979*) The legislation reduced the minimum requirement for exempt motor fuel sales to government agencies from 1,000 gallons to 750 gallons.

1980

SB 11 Gasohol Motor Fuel Tax Reduction (*Effective April 3, 1980*) This bill provided for a reduced tax of four cents per gallon on gasohol from July 1, 1980, through June 30, 1985. The legislation provided preferential tax treatment (5 cents less per gallon) on qualifying gasohol.

SB 22 Motor Vehicle Related Fees and Taxes (*Effective July 1, 1980*) This bill revised the fees and taxes for various motor vehicle related items including proportional registration fees, registration fees based on gross laden weight for motor vehicles designed, used, or

maintained for transportation of passengers for hire or transportation of property, fees for commercial trailers or semitrailers, fees for certificates of registration or title, dealer plates and various other motor vehicle fees. This bill also impacted **motor fuel** taxes and included hydrogen, electricity, and certain other exotic fuels within the provisions for exemption certificates for vehicles. This bill increased the state license tax that each motor fuel distributing station, place of business or agency paid from $1 to $10 and stated that the license shall be valid until such time as a different distributor takes possession of the station, place of business, or agency, unless the Tax Commission earlier has reasonable cause to terminate that license.

SB 29 Transfer of Road Funds (*Effective April 3, 1980*) This bill provided for quarterly distribution of motor vehicle registration fees and part of the excise tax collected on motor and special fuels to the Class B and Class C Roads Account and to the State Collector Road Fund.

1981

(Effective July 1, 1981) Gasohol treatment extended to gasoline blended with 10 percent methanol-based synthetic fuel.

SB 98 Highway Revenue Amendments (*Effective July 1, 1981*) This bill provided for an increase in tax on sale or use of motor fuels and special fuels (from 9 cents to 11 cents per gallon); provided for revenue appropriation to cities, towns and counties.

1983

SB 5 Ethanol Tax Amendments – Sen. Bangerter *(Effective September 1, 1983)* The legislation provided for a reduced rate of tax on motor fuel containing "alcohol" as defined in the act. The reduction resulted in a tax of 5 cents per gallon less than the 11-cent rate. The reduced rate does not take effect, however, until and unless there is in Utah an alcohol-manufacturing plan producing commercially at least 1 million gallons of alcohol annually.

1984

(Effective June 30, 1984) The legislation established reduced rate on gasohol expired.

(Effective July 1, 1984) Forty cents per gallon incentive to one million gallons per year to producer on ethanol produced in Utah and sold direct to blender of gasohol for blending into gasohol for sale, use or distribution in the state of Utah.

HB 111 Highway Revenue Amendments (*Effective July 1, 1984*) This act provided for an increase in the tax on motor fuels and special fuels from 11 cents to 14 cents per gallon.

1984 Second Special Session

SB 15 Alcohol Production Incentive Act—Dix H. McMullin (*Effective July 1, 1984*) This bill provided a production incentive for alcohol producers who use alcohol in the production of gasohol. It removed the tax credit given to motor fuel containing ethanol. It directed the State Tax Commission to oversee the licensing and payment of the production incentive and defined the conditions of payment. The bill appropriated $1,000,000 to fund the incentive and provided a sunset date.

1985

(Effective January 1, 1985) Applies thirty cents per gallon gasohol incentive when federal tax differential increased by 1 cent per gallon.

SB 105 Alcohol Motor Fuel Amendment (*Effective June 30, 1985; Retrospective Operation to July 1, 1984*) The legislation appropriated $500,000 and amended procedural requirements to facilitate use of the alcohol producer's incentives, and repealed the motor fuel tax reduction for methanol and requirements for alcohol fuel labeling.

1986

SB 138 Delinquent Motor Fuel Tax Collections (*Effective July 1, 1986*) The legislation allowed the Tax Commission rather than the Attorney General's Office to issue warrants for the collection of delinquent motor fuel taxes and establishes procedures for the Tax Commission to follow.

- *Repeals and reenacts 41-11-14, Utah Code Ann. 1953*

SB 140 Motor Fuel Licensing Amendments (*Effective July 1, 1986*) The legislation clarified the applicability of motor fuel licensing statutes, allowed the Tax Commission to increase the maximum bond amount to $100,000 from $50,000, and repealed the requirement of permits for transporting motor fuels in excess of 50 gallons.

- *Amends 41-11-3 through 41-11-5, Utah Code Ann. 1953*
- *Repeals 41-11-10, Utah Code Ann. 1953*

1987

HB 235, 1987 Tax Changes—Motor Fuel Tax—Donald R. LeBaron (*Effective July 1, 1987*) The legislation increased the tax on motor fuels and special fuels from 14 cents per gallon to 19 cents per gallon.

- *Amends 41-1-127, 59-13-201, 59-13-301, Utah Code Ann. 1953*

SB 40 Fuel Tax Refund for Off-Highway Vehicles (*Effective July 1, 1988*) This bill required the refund of a specified amount of proceeds received from the imposition of the motor fuel tax to the Off-Highway Vehicle Account: "The State Tax Commission shall refund annually into the Off-highway Vehicle Account in the General Fund an amount equal to

the lesser of .3% of the motor fuel tax revenues collected under section 41-11-6, Utah Code Annotated 1953 or $250,000.

SB 73 Motor Fuel Tax—Phase II Recodification (*Effective February 6, 1987; retrospective operation to January 1, 1987*) This legislation provided for a recodification of the motor fuel tax statutes and was a product of the Tax Review Commission. It moved the motor and special fuels tax from the motor vehicle code to the tax code. It reorganized and renumbered sections to improve clarity and resolve conflicts. It provides penalties uniform with other tax penalties and clarifies administrative procedures.

- *Amends 41-1a-88, 41-11a-13, Utah Code Ann. 1953;*
- *Enacts 59-13-101, 59-13-102, 59-13-201 through 59-13-212, 59-13-301 through 59-13-320, 59-13-401, 59-13-402, 59-13-403;*
- *Repeals 41-11-11 through 41-11-19, 41-11-48 through 41-11-72, 41-11-74 through 41-11-77*

SB 107 Motor Fuel Tax Refund for Private Airports—Jack M. Bangerter (*Effective July 1, 1987*) The legislation allowed publicly used airports to use motor fuel taxes for construction and operation purposes.

- *Enacts 53-13-402, Utah Code Ann. 1953*

SB 111 Motor Fuel Marketing Act Amendments (*Effective March 16, 1987*) The legislation broadened the exemptions from the Motor Fuel Marketing Act.

- *Amends 13-16-2 through 13-16-9, Utah Code Ann. 1953;*
- *Repeals and reenacts 13-16-1, Utah Code Ann. 1953*

1988

HB 169 Motor Fuel—Government Agency Exemption Amendments—Joseph M. Moody (*Effective July 1, 1988*) The legislation provided that in order to be eligible for the exemption from the motor fuel tax, the state or a political subdivision may purchase collectively 750 gallons of fuel and receive the exemption from the motor fuel tax.

- *Amends 59-13-201*

SB 40 Fuel Tax Refund for Off-Highway Vehicles (*Effective July 1, 1988*) The legislation set aside a specific amount of motor fuel tax to an off-highway vehicle account

SB 61 Motor Fuel Tax—Phase III Recodification—Lyle W. Hillyard (*Effective April 25, 1988*) The legislation provided for a new definition of highway in the tax code similar to the definition found in the transportation code. The bill clarified that rate changes apply only to motor fuel that is imported to the state or sold at refineries on or after the effective date of a change in rate. Revenue received from the tax increase of April 1, 1987 is to be used only for the repair and maintenance of highways. A minimum bond amount was set for distributors. These changes are made to both the motor fuel tax and the special fuel tax.

- *Amends 59-13-102, 59-13-201, 59-13-203 and 59-13-301*

SB 118 Interstate Fuel Tax Agreement Enabling Act—Jack M. Bangerter (*Effective April 25, 1988*) The legislation enabled the Tax Commission to enter into cooperative agreements with other states for the exchange of information, registration, collection, auditing, and refund of motor fuel and special fuel taxes. The Tax Commission is allowed to make rules to carry out the provisions established in the agreement.

- *Enacts 59-13-501*

1990

HB 121 International Fuel Tax Agreement Implementation—Christine R. Fox (*Effective July 1, 1990*) The legislation clarified the language in the fuel tax statutes for implementation of the Interstate Fuel Tax Agreement.

- *Amends 59-13-303;*
- *Enacts 59-13-502*

1991

HB 450 Motor Fuel Tax Refund—Bill Wright (*Effective March 31, 1991*) The legislation allowed federal, state, and local governments to file for a refund of motor fuel tax paid and the Tax Commission to make rules to implement the refund.

- *Amends 59-13-201*

SB 4 Motor Fuel Tax—Off-Highway Vehicle Account—John P. Holmgren (*Effective April 29, 1991*) The legislation increased funding to the Off-Highway Vehicle Account in an amount equal to the lesser of 0.5 percent of motor fuel tax revenues, or $600,000.

- *Amends 59-13-201*

1994

HB 231 Motor Fuels Tax—Clean Fuels—Stephen M. Bodily (*Effective July 1, 1994*) The legislation amended the special fuel exemption certificate weight category threshold from 33,000 pounds to 26,000 pounds, based on the definition of "qualified motor vehicle."

- *Amends 59-13-304*

SB 69 Motor Fuel Tax Amendments—Howard A. Stephenson (*Effective May 2, 1994*) The legislation added meter readings and inventories to the list of records that must be kept by persons dealing in motor and special fuels, and allowed a user to purchase a special fuel trip permit.

- *Amends 59-13-203, 59-13-210, 59-13-302, 59-13-303, 59-13-305, 59-13-308, 59-13-312, 59-13-313, 59-13-316, 59-13-317, 59-13-318, 59-13-309, 59-13-319*

1995

SB 5 Off-Highway Vehicle Account—John P. Holmgren (*Effective May 1, 1995*) Amends the sunset date for the annual diversion of monies to the Off-Highway Vehicle Account in the General Fund.

- *Amends 59-13-201*

1997

SB 252 Collection of Fuel Tax—Howard A. Stephenson (*Effective July 1, 1997*) This bill amends the procedures for the taxation of special fuels including diesel fuel; provided definitions, amended penalties and made technical corrections.

SB 253 Sales Tax Reduction, Fuel Taxes, And Repeal of Environmental Surcharge On Petroleum—LeRay McAllister (*Effective July 1, 1997*) The legislation reduced the sales and use tax rate from 4.875 percent to 4.75 percent beginning July 1, 1997. The bill repealed the ½ cent per gallon environmental surcharge on petroleum for the underground storage tank program, and, beginning May 5, 1997, the motor fuel tax rate and special fuel tax rate are increased from 19 cents per gallon to 19 ½ cents per gallon. The special fuel tax exemption certificate fee was also increased proportionately. Beginning July 1, 1997, the motor fuel tax rate and special fuel tax rate was increased from 19 ½ cents per gallon to 24 ½ cents per gallon, and the special fuel tax exemption certificate fee was increased proportionately.

- *Amends 19-6-409, 19-6-411, 59-12-103, 509-13-201, 59-13-301, 59-13-304;*
- *Repeals 19-6-410*

1997 First Special Session

SB 1002 Collection of Fuel Tax Amendments—Howard Stephenson (*Effective July 1, 1997*) This bill amended provisions for the taxation of diesel fuel. This bill modified language in statute which exempted certain uses of un-dyed diesel from special fuel tax to include un-dyed diesel fuel which: (iii) is used in a vehicle off-highway; (iv) is used to operate a power take-off unit of a vehicle; (v) is used for off-highway agricultural uses; is used in a separately fueled engine on a vehicle that does not propel the vehicle upon the highways of the state; or (vii) is used in machinery and equipment not registered and not required to be registered for highway use.

1998

HB 101 Posting on Motor and Special Fuel Pumps—Glenn Way (*Effective May 4, 1998*) The legislation required persons who make retail sales of motor fuel or un-dyed diesel fuel to post a tax rate decal on each pump. The tax rate decals shall be provided free of charge by the Tax Commission and shall indicate the federal, state, and local taxes imposed on that motor fuel or special fuel.

- *Enacts 59-13-104*

1999

HB 35 Off-highway Vehicle Program Funding—Kevin S. Garn (*Effective July 1, 1999*) Increases the annual amount of motor fuel tax the Tax Commission is required to deposit into the Off-Highway Vehicle Account from $600,000 to $850,000.

2000

SB 130 Fuel Tax Refunds for Loss or Destruction—John L. Valentine (*Effective July 1, 2000*) Provides for refunds or credits for fuel taxes if there is a loss or destruction of 8,000 or more gallons of motor or special fuel; does not allow the refund or credit if any part of the loss is eligible for indemnification under an insurance policy.

- *Enacts 59-13-202.5 and 59-13-322*

SB 213 Motor and Special Fuel Tax—Application to the Uintah and Ouray Reservation (*Effective May 1, 2000*) This bill addressed required pass through of motor fuel taxes. It provided refunds related to impacts of motor or special fuels on the Ute Tribe and its members and made technical changes.

- *Amends 59-13-102, 59-13-204;*
- *Enacts 59-13-201.5, 59-13-301.5*

2001

SB 22 Navajo Nation—Motor and Special Fuel Taxes—Mike Dmitrich (*Effective March 19, 2001*) This act provides for a reduction of motor and special fuel taxes if the motor or special fuel is taxed by the Navajo Nation. The act authorizes agreements with the Navajo Nation related to the administration of motor and special fuels taxes. (Revenue and Taxation Interim committee)

- *Amends 59-13-201, 59-13-204, & 59-13-301. 2001 Utah Laws 232*

SB 40 Penalty for Use of Dyed Diesel—Dan R. Eastman (*Effective April 30, 2001*) This act prohibits a person from having dyed diesel fuel in the fuel supply tank of a motor vehicle on a highway unless permitted under federal law or traveling in an agricultural operation from one parcel of land to another. The Tax Commission is required to impose a penalty that is the greater of $500 or $5 per gallon of dyed diesel fuel within each fuel supply tank and double those amounts for second and subsequent offenses.

- *Enacts 59-13-320.5. 2001 Utah Laws 29*

SB 202 Confidentiality of Tax Information—Karen Hale (*Effective April 30, 2001*) This bill modified the Revenue and Taxation Code to permit disclosure of information in certain circumstances particularly those related to motor fuel and aviation fuel taxation and makes technical changes. This bill provides that, at the request of any person, the Commission shall provide that person sales and purchase volume data reported to the commission of a report, return or other information file with the commission under Chapter 13, Part 2, Motor Fuel; or Chapter 13, Part 4, Aviation Fuel.

- *Amends 59-1-403, 59-14-212*

2002

HB 94 Special Fuel Tax Amendments—Rep. B. Ferry (*Effective January 1, 2003*) eliminates requirement that a special fuel user file a special fuel return if Utah special fuel tax had been paid on all of the special fuel used; authorizes the Tax Commission to require an annual certification indicating that all of the user's fuel was tax paid and whether the user had bulk storage facilities; requires the user to maintain evidence of all fuel purchases; clarifies that only qualified vehicles are required to carry a special fuel permit.

2003

HB 59 Off-Highway Vehicle Program Funding—Brent H. Goodfellow (*Effective July 1, 2003*) This act modifies Revenue and Taxation by increasing the limitation on the allocation of motor fuel tax revenues to the Off-Highway Vehicle Account from $850,000 to $1,050,000.

- *Amends 59-13-201*

SB 4 Clean Special Fuel Tax Certificate Exemption—Sen. D. Steele (*Effective May 5, 2003*) Provides that government vehicles powered by a clean special fuel are not required to purchase a clean special fuel tax certificate.

SB 188 Fuel Tax Credit—Sen. S. Jenkins (*Effective July 1, 2003*) Provides a motor fuel or special fuel retailer, wholesaler or licensed distributor a tax refund for the portion of an account involving the sale of 4,500 or more gallons of fuel that has been discharged in a bankruptcy proceeding; provides that the claimant has the burden of proof of establishing a refund claim and provides the evidence that is necessary to receive a refund; gives the Tax Commission rulemaking authority to make rules for allocation of the refund to maximize the claimant's refund amount.

- *Amends 59-13-202.5, 59-13-322*

2004

SB 133 Bulk Delivery of Motor Fuel—Sen. Howard A. Stephenson *(Effective May 3, 2004)* This bill repeals the 750 gallons minimum quantity purchase requirement by the United States government, this state, or political subdivisions of this state to qualify for a motor fuel tax exemption; grants rulemaking authority to the Tax Commission to administer this tax exemption.

- *Amends 59−13−201*

2006

HB 291 State Tax Commission Bonding and Licensing Amendments—Wayne A. Harper (*Effective May 1, 2006*) This bill amends the Revenue and Taxation title relating to

bonding and licensing. This bill: repeals definitions relating to an agent for purposes of bonding and licensing with the State Tax Commission; repeals provisions relating to an agent for purposes of bonding requirements with the State Tax Commission and calculating the amount of a bond; reduces the minimum amount of a bond for purposes of certain taxes; repeals language establishing the minimum amount of a bond for purposes of the aviation fuel tax; allows a bond to be combined with another bond into one bond under certain circumstances; repeals obsolete language; and makes technical changes.

- *Amends 59−10−405.5, 59−12−106, 59−13−203.1, 59−13−302, 59−13−403*

2007

HB 40 Fuel Tax Bonding Requirements—Wayne A. Harper (*Effective 30, 2007*) This bill amends the Motor Fuel part and the Special Fuel part to address bonding requirements. This bill: requires the State Tax Commission to determine whether an applicant for a license to collect a motor fuel tax or a special fuel tax is required to post a bond with the State Tax Commission before the applicant may be issued the license; provides the circumstances under which an applicant for a license to collect a motor fuel tax or a special fuel tax is required to post a bond with the State Tax Commission before the applicant may be issued the license; provides for the calculation of the amount of a bond if a bond is combined with another bond into one bond; and makes technical changes.

- *Amends 59−13−203.1, 59−13−302*

2008

HB 35 Motor and Special Fuel Tax Amendments—Rep. Craig Frank *(Effective July 1, 2008)* This bill authorizes the commission to refund or credit motor fuel or special fuel tax paid on motor fuel or special fuel that is mixed with dyed diesel fuel or special fuel and is required to be re-refined; provides that a claimant of a refund or credit has the burden of proof to establish a claim for refund or credit; specifies the evidence that is necessary to receive a refund or credit of fuel taxes paid.

- *Amends 59-13-202.5, 59-13-322,*

2010

HB 179 Off-Highway Vehicle and Street-Legal All-Terrain Vehicle Revisions—Rep. Michael Noel (*Effective May 1, 2010*) Repeals the requirement that a street-legal all-terrain vehicle only be operated on a highway with one lane in each direction; provides that a street-legal all-terrain vehicle may not be operated on an interstate freeway or a limited access highway; provides that an all-terrain type II vehicle is eligible for an off-highway implement of husbandry sticker; repeals the sunset on the refund of the **motor fuel tax** revenues that are deposited into the Off-highway Vehicle Account.

- *Amends 41−6a−1509, 41−22−5.5, 41−22−10.6, 41−22−35, 59−13−201*

aa2013

S.C.R. Concurrent Resolution on Federal Gas Tax—Deidre M. Henderson *(Effective March 21, 2013)* This resolution: expresses strong support for legislation that would reduce the federal tax on fuels by the amount of any increase in the rate of tax on such fuels by the states; and strongly urges the United States Congress to pass this legislation so each state may direct more dollars to its highest priority transportation needs.

2015

HB 362 Transportation Infrastructure Funding—Rep. Johnny Anderson (*Effective July 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.

- *Amends 51-2a-202, 59-12-2203, 59-12-2206, 59-12-2219, 59-13-102, 59-13-104, 59-13-201, 59-13-301, 63I-1-251, 63I-1-259, 72-1-212, 72-2-108*

2016 Third Special Session

HB 3001 Tax Credit Review Amendments—Jeremy A. Peterson (*Effective July 17, 2016*) This bill requires the Revenue and Taxation Interim Committee to review certain credits related to individual income tax, corporate income tax, motor and special fuel tax, taxation of admitted insurers, and economic developments: and established requirements for the review by the Revenue and Taxation Interim Committee.

- *Amends 59-7-614.2, 59-7-614.5, 59-7-614.7, 59-7-614.8, 59-7-614.10, 59-7-619, 59-9-107, 59-10-1012, 59-10-1013, 59-10-1014, 59-10-1024, 59-10-1025, 59-10-1029, 59-10-1030, 59-10-1034, 59-10-1037, 59-10-1106, 59-10-1107, 59-10-1108, 59-13-202, 63N-2-106, 63N-2-213, 63N-2-305, 63N-2-810*
- *Enacts 59-7-159, 59-10-137*

2017

SB 276 Transportation Funding Modifications—Sen. Kevin T. Van Tassell *(Effective July 1, 2017)* For a fiscal year beginning on or after July 1, 2019, requires the State Tax Commission to annually reduce the amount of sales and use tax revenue deposited into the Transportation Investment Fund of 2005 by 35% of the amount of revenue generated by the portion of the motor and special fuel tax that exceeds 29.4 cents per gallon; increases the motor and special fuel tax rate from 12% to 16.5% of the statewide average rack price of a gallon of motor fuel, and decreases the floor from $2.45 to $1.78 per gallon and the ceiling from $3.33 to $2.43 per gallon.

- *Amends 59-12-103, 59-13-201, 59-13-301, 72-2-106*

2023

HB 301 Transportation Tax Amendments - Rep. Mike Schultz (*Multiple effective dates*) Effective July 1, 2023 through December 31, 2023, reduces the tax rate on motor fuel and special fuel from 36.4 cents a gallon to 34.5 cents a gallon; effective January 1, 2024, modifies the calculation of the tax on motor fuel and special fuel by reducing the rate multiplied by the statewide average rack price from 16.5% to 14.2%; increases the cap on the statewide average rack price for purposes of the fuel tax calculation, from the current $2.43 per gallon to: $2.57 on January 1, 2024, $2.71 on January 1, 2025, $2.82 on January 1, 2026, and $2.96 on January 1, 2028; beginning January 1, 2024, imposes an additional $7 registration fee on all annual vehicle registrations; imposes an another $7 registration fee on annual vehicle registrations of electric vehicles, hybrid electric vehicles, plug-in hybrid electric vehicles, and vehicles fueled exclusively by a source other than motor fuel, diesel fuel, natural gas, or propane; imposes an additional $5 registration fee on all six-month vehicle registrations; directs the Tax Commission to annually adjust these additional registration fees by the percent change in the Consumer Price Index; enacts an electric vehicle charging tax equal to 12.5% of the subscription price or retail sales price of electricity sold by a charging station operator to charge an electric vehicle; requires the charging station operator to provide the purchaser with an itemized invoice stating: the name of the charging station operator, the date of the sale, the total sales price, and the tax amount; requires that an invoice provided by a charging station operator that charges by either the kilowatt hour or charging time, must also state the number or kilowatt hours sold and the price per kilowatt hour or the length of time the charging station was in use and the price per hour of usage; requires that an invoice provided by a charging station operator that charges a subscription price must also state the subscription price; authorizes a charging station operator to retain 6% of amounts collected from the electric vehicle charging tax as compensation for collection costs; directs the Tax Commission to retain an administrative charge from the revenue collected from the electric vehicle charging tax and deposit all remaining revenue into the Transportation fund; specifies that the Tax Commission shall administer, collect, and enforce the electric vehicle charging tax in accordance with Title 59, Chapter 1, General Taxation Policies, and Title 59, Chapter 12, Part 1, Tax Collection.

- *Amends 41-1a-1206, 59-13-201*
- *Enacts 59-30-101, 59-30-102, 59-30-103*

END OF CHAPTER

Special Fuel Tax

Special Fuel Tax

In 1941 the Utah Legislature enacted Senate Bill 18, Use Fuel Tax Act of 1941, which imposed an excise tax at a rate of four cents per gallon on special fuel. The special fuel tax is imposed on any fuel (other than aviation or motor fuel) used in propelling motor vehicles on Utah highways. This includes diesel, bio-diesel, kerosene, blended fuels, compressed natural gas (CNG), liquefied natural gas (LNG), hydrogen and other gaseous and liquid petroleum products. As of 2022, the tax rate for diesel special fuel is the same as for motor fuel which is 31.9 cents per gallon, while the tax rate on CNG/LNG and hydrogen is 17.5 cents per gallon equivalent. Diesel fuel accounts for the majority of revenue from special fuel tax. Propane and electricity are exempt from the special fuel tax as is dyed diesel fuel used for other than highway purposes. The tax rate for diesel special fuel is recalculated annually to equal the motor fuel tax. The special fuel tax rates for CNG/LNG and hydrogen are increased each year to account for changes in the consumer price index.

As with motor fuel tax, this tax is paid by importers, refiners and distributors who must file returns and pay taxes monthly. Revenue from special fuel taxes are deposited in the state's Transportation Fund.

UTAH CODE: 59-13 Part 3

Special Fuel Tax

Fiscal Year	*Tax Collections*	*Real Tax Collections*	*Real Per Capita*	*Tax Rate (Dollars)*	*Notes*
1941	16,448	117,486	0.21	0.0400	Tax enacted Jan 1, 1941.
1942	53,422	363,415	0.66	0.0400	
1943	57,377	352,006	0.62	0.0400	
1944	84,612	489,087	0.76	0.0400	
1945	99,657	566,233	0.94	0.0400	
1946	112,705	626,139	1.06	0.0400	
1947	139,344	714,585	1.12	0.0400	
1948	175,555	787,242	1.24	0.0400	
1949	221,865	920,602	1.41	0.0400	
1950	272,123	1,143,374	1.70	0.0400	
1951	362,869	1,505,680	2.16	0.0400	5¢ effective Jul 1, 1951.
1952	591,706	2,275,792	3.22	**0.0492**	
1953	705,062	2,660,611	3.67	0.0500	
1954	759,247	2,843,622	3.85	0.0500	
1955	834,204	3,101,130	4.13	0.0500	
1956	1,028,936	3,839,313	4.90	0.0500	
1957	1,223,504	4,498,176	5.56	**0.0504**	6¢ effective May 14, 1957.
1958	1,594,117	5,673,014	6.87	0.0600	
1959	1,654,164	5,723,751	6.77	0.0600	
1960	1,739,990	5,979,347	6.87	0.0600	
1961	1,725,997	5,831,071	6.48	0.0600	
1962	1,871,859	6,260,398	6.69	0.0600	
1963	1,907,685	6,316,838	6.59	0.0600	
1964	1,882,519	6,152,023	6.32	0.0600	
1965	2,123,335	6,849,468	7.00	0.0600	
1966	2,143,606	6,805,098	6.87	0.0600	
1967	2,316,095	7,148,441	7.08	0.0600	
1968	2,497,419	7,477,302	7.34	0.0600	
1969	2,717,639	7,809,307	7.59	0.0600	7¢ effective Jul 1, 1969.
1970	3,301,780	8,996,676	8.59	**0.0692**	
1971	3,677,912	9,479,155	8.89	0.0700	
1972	4,389,081	10,837,237	9.84	0.0700	
1973	5,141,349	12,299,878	10.84	0.0700	
1974	5,667,002	12,763,518	10.92	0.0700	
1975	5,753,299	11,669,978	9.75	0.0700	
1976	6,240,646	11,599,714	9.40	0.0700	9¢ effective Jul 1, 1976.
1977	6,865,182	12,065,346	9.48	**0.0883**	
1978	7,391,145	12,196,609	9.27	0.0900	
1979	9,851,605	15,109,824	11.08	0.0900	
1980	10,469,670	14,421,033	10.18	0.0900	
1981	10,107,098	12,265,896	8.32	0.0900	11¢ effective Jul 1, 1981.
1982	12,672,251	13,940,870	9.20	**0.1083**	
1983	12,637,102	13,095,442	8.41	0.1100	
1984	14,448,900	14,506,928	9.10	0.1100	14¢ effective Jul 1, 1984.
1985	17,790,559	17,122,771	10.56	**0.1375**	

Fiscal Year	*Tax Collections*	*Real Tax Collections*	*Real Per Capita*	*Tax Rate (Dollars)*	*Notes*
1986	19,368,750	18,000,697	10.96	0.1400	
1987	20,626,224	18,819,547	11.32	**0.1483**	19¢ effective Apr 1, 1987.
1988	27,555,142	24,256,287	14.46	0.1900	
1989	29,305,153	24,771,896	14.66	0.1900	
1990	29,091,843	23,461,164	13.75	0.1900	
1991	36,786,420	28,145,692	16.28	0.1900	
1992	33,405,386	24,526,715	13.77	0.1900	
1993	35,564,109	25,348,617	13.79	0.1900	
1994	36,209,923	25,058,770	13.26	0.1900	
1995	40,727,947	27,481,746	14.12	0.1900	
1996	43,735,271	28,697,684	14.38	0.1900	
1997	46,344,275	29,537,460	14.46	**0.1904**	19.5¢ effective May 1, 1997.
1998	72,403,969	45,111,507	21.49	**0.2408**	24.5¢ effective Jul 1, 1997.
1999	73,699,489	45,214,410	21.11	0.2450	
2000	76,589,776	45,972,255	20.96	0.2450	
2001	80,589,774	46,800,101	20.83	0.2450	
2002	84,406,321	47,660,260	20.81	0.2450	
2003	84,519,975	46,981,643	20.15	0.2450	
2004	86,163,124	46,827,785	19.74	0.2450	
2005	93,836,149	49,675,039	20.44	0.2450	
2006	101,097,515	51,765,241	20.66	0.2450	
2007	111,173,568	55,145,619	21.41	0.2450	
2008	116,920,788	56,390,306	21.39	0.2450	
2009	101,366,554	47,080,883	17.49	Variable	See footnote 1
2010	94,811,778	44,193,672	16.18	Variable	
2011	102,612,903	47,058,051	16.97	Variable	See footnote 2
2012	104,099,079	46,278,804	16.40	Variable	
2013	101,360,289	44,147,621	15.40	Variable	
2014	101,705,632	43,658,543	15.02	Variable	
2015	100,071,950	42,271,539	14.34	Variable	See footnote 3
2016	115,531,005	48,743,763	16.23	Variable	29.4¢ effective Jan 1, 2016 for diesel
2017	134,912,882	56,212,061	18.36	Variable	
2018	134,865,252	55,020,093	17.62	Variable	
2019	142,332,016	56,681,819	17.84	Variable	30.0¢ effective Jan 1, 2019
2020	153,380,202	59,994,525	18.57	Variable	31.1¢ effective Jan 1, 2020. See footnote 4.
2021	171,954,143	66,440,044	20.23	Variable	31.4¢ effective Jan 1, 2021
2022	173,862,990	64,156,085	19.19	Variable	31.9¢ effective Jan 1, 2022
2023	182,034,430	62,191,469	18.27	Variable	36.4¢ effective Jan 1, 2023

1 Beginning January 1, 2009 compressed natural gas is taxed at a reduced rate of 8.5 cents per gallon

2 Beginning January 1, 2011 liquified natural gas is taxed at a reduced rate of 8.5 cents per gallon

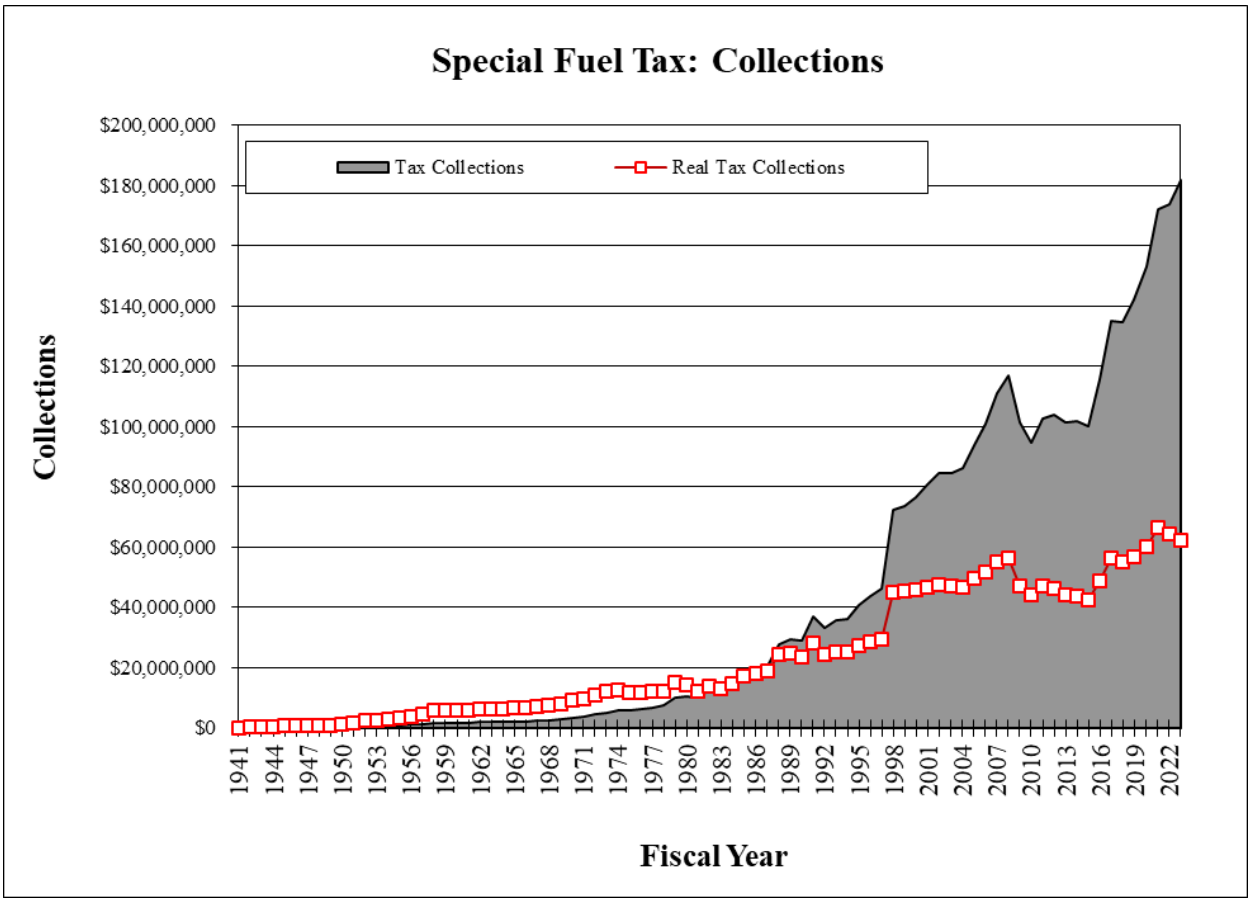
3 Beginning January 1, 2015 and ending in 2018, the rates for CNG/LNG are increased by 2 cents per year

4 Beginning January 1, 2020 the fuel tax rate on CNG, LNG and hydrogen is increased based on the previous fiscal year's change in CPI.

Bolded numbers represent a weighted tax rate based on a one month lag and when the statutory change was made effective.

Real numbers are based on using the CPI and population of the previous year.

The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.


Special Fuel Tax: Collections
Tax Collections
Real Tax Collections
Collections
$200,000,000
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$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
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Fiscal Year

LEGISLATIVE HISTORY OF THE SPECIAL FUEL TAX:

1941

SB 18 Use Fuel Tax Act of 1941 (*Passed February 13, 1941; In effect May 13, 1941*) An act imposing an excise tax on the use of fuel as defined in statute for the propelling of vehicles on the highways of Utah; providing for the issuance of permits to the users of such fuel; revocation of such permits and the right of a fuel user to a hearing before the revocation is effective; requirement of bond to guarantee excise tax; displaying of permit numbers on vehicles if deemed necessary; providing for such levy, assessment and collection of such tax by the Utah State Tax Commission, due date and delinquency date and monthly reports; maintenance of record by users and the auditing of such records; prescribing penalties for delinquency of the tax and reports; prescribing penalties for violation of the provisions of the act; prescribing methods to be used in obtaining information; prescribing additional and arbitrary determination of tax under certain conditions, providing for hearings before the Tax Commission, prescribing remedies for collection of delinquent payments of obligations; providing for dispositions of the proceeds of the tax; providing for the refund of taxes collected through error.

(Effective May 13, 1941) This legislation enacted a "special fuel tax" on fuel other than gasoline used in propelling motor vehicles upon the highways in Utah.

1959

HB 239 Definition of Motor Fuels (*Effective March 18, 1959*) This act provided that special fuels shall include kerosene and other combustible fuels used in aircraft.

1966

Applies to fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah including aircraft Fuel. Dealers are required to collect tax on fuel placed in service tanks of motor vehicles. Returns are required of all users. Sections 41-11-49 through 41-11-76, U.C.A., 1953.

1967

Applies to sale or use of special (diesel) fuel. Special Fuels definition included kerosene, distillate, diesel fuel, benzol, butane, propane, or propane-butane mixtures. Diesel fuel sold to trucks is the main contributor to this tax (definition expanded).

1971

SB 58 Special Fuel Tax Permits and Reports (*Effective July 1, 1971*) This act related to the special fuel tax; provided for special fuel permits; provided for reports; and provided exemptions.

1973

HB 214 Propane Gas Fuel Amendments (*Effective May 8, 1973*) This act related to special fuels. It provided for an exemption from the use of certain control devices on propane powered vehicles and a partial exemption from the Special Fuel Tax for owners of propane vehicles. It required a special fuel tax exemption certificate be purchased from the State Tax Commission by owners of propane vehicles desiring to qualify for an exemption from tax. The fee for this exemption certificate was $36 for vehicles under 16,000 pounds gross unladen weight and $70.00 for vehicles 16,000 pounds or more gross unladen weight.

1977

SB 50 Special Fuel User Filing and Credits (*Effective July 1, 1977*) This bill allowed user special fuel returns to be filed on a basis other than monthly; and deleted provisions which provided for user special fuel credit to be carried forward to succeeding reports.

1978

HB 96 Highway Revenue (*July 1, 1978*) This bill provided for an increase of two cents per gallon (from 7 cents to 9 cents) as of July 1, 1978 in the tax upon the sale or use of motor fuels and special fuels.

1980

SB 22 Motor Vehicle Related Fees and Taxes (*Effective July 1, 1980*) This bill revised the fees and taxes for various motor vehicle related items including proportional registration fees, registration fees based on gross laden weight for motor vehicles designed, used, or maintained for transportation of passengers for hire or transportation of property, fees for commercial trailers or semitrailers, fees for certificates of registration or title, dealer plates and various other motor vehicle fees. This bill also impacted motor fuel taxes and included hydrogen, electricity, and certain other exotic fuels within the provisions for exemption certificates for vehicles. This bill increased the state license tax that each motor fuel distributing station, place of business or agency paid from $1 to $10 and stated that the license shall be valid until such time as a different distributor takes possession of the station, place of business, or agency, unless the Tax Commission earlier has reasonable cause to terminate that license.

SB 29 Transfer of Road Funds (*Effective April 3, 1980*) This bill provided for quarterly distribution of motor vehicle registration fees and part of the excise tax collected on motor and special fuels to the Class B and Class C Roads Account and to the State Collector Road Fund.

1981

SB 98 Highway Revenue Amendments (*Effective July 1, 1981*) This bill provided for an increase in tax on sale or use of motor fuels and special fuels (from 9 cents to 11 cents per gallon); provided for revenue appropriation to cities, towns and counties.

1984

HB 111 Highway Revenue Amendments—Don R. Strong (*Effective July 1, 1984*) This bill provided for an increase in the tax on motor fuels and special fuels (used in propelling motor vehicles upon highways in Utah) from 11 cents to 14 cents per gallon for motor fuels sold, used, or received for sale or use in Utah which were imported to the state or sold at refineries in the state after July 1, 1984; governmental exemption; $10 entrance permit required for non-registered vehicles; operators and dealers licensed without fee.

1986

SB 26 Special Fuel Permit Exemption—Brent C. Overson (*Effective March 6, 1986*) The legislation exempted some users of motor vehicles powered by special fuels from the permit requirements of this fuel tax; allowed the filing of an affidavit that payment of special fuel taxes was made at the pump under certain circumstances.

- *Amends 41-11-53, Utah Code Ann. 1953*

SB 139 Special Fuel Permit and Fee Amendments (*Effective July 1, 1986*) The legislation removed the requirements that there be a special fuel vehicle permit number for each vehicle using special fuel, required the user of special fuels to obtain a single permit for all vehicles.

- *Amends 41-1a-52, Utah Code Ann. 1953*

1987

SB 73 Motor Fuel Tax—Phase III Recodification (*Effective February 6, 1987*) This legislation is a product of the Tax Recodification Commission. It moved the motor and special fuels tax from the motor vehicle code to the tax code. The bill reorganized and renumbered sections to improve clarity and resolve conflicts. It provided penalties uniform with other tax penalties and clarified administrative procedures.

HB 235 1987 Tax Changes—Motor Fuel and Vehicle Registration Fees (*Effective July 1, 1987*) The legislation increased the tax on motor fuels and special fuels from 14 cents per gallon to 19 cents per gallon.

1988

SB 61 Motor Fuel Tax—Phase III Recodification (*Effective April 25, 1988*) The legislation provided for a new definition of highway in the tax code similar to the definition found in the transportation code. The bill clarified that rate changes apply only to motor fuel that is imported to the state or sold at refineries on or after the effective date of a change in rate.

Revenue received from the tax increase of April 1, 1987 is to be used only for the repair and maintenance of highways. A minimum bond amount is set for distributors. These changes are made to both the motor fuel tax and the special fuel tax.

SB 118 Interstate Fuel Tax Agreement Enabling Act (*Effective April 25, 1988*) The legislation enabled the Tax Commission to enter into cooperative agreements with other states for the exchange of information, registration, collection, auditing, and refund of motor fuel and special fuel taxes. The Tax Commission is allowed to make rules to carry out the provisions established in the agreement.

1990

HB 90 Special Fuel Tax Permit Amendments—Stephen M. Bodily (*Effective April 23, 1990*) This legislation defined "qualified motor vehicle" to include a vehicle with a gross vehicle weight exceeding 26,000 pounds. The bill increased the weight limit for vehicles required to obtain a special fuel tax permit from 15,001 pounds to 26,001 pounds.

- *Amends 59-13-102, 59-13-301, 59-13-303, 59-13-305*

HB 121 International Fuel Tax Agreement Implementation—Christine R. Fox (*Effective July 1, 1990*) Clarifies language in the fuel tax statutes for implementation of the Interstate Fuel Tax Agreement.

- *Amends 59-13-303, Enacts 59-13-502*

SB 164 Special Fuel Tax Amendment—Craig A. Peterson (*Effective July 1, 1990*) The legislation required a user-dealer, a person who delivers special fuel such as diesel fuel into the supply tank of any of any motor vehicle, to collect and pay the special fuel tax on all special fuel sold within the state. Users are allowed to file for a refund for special fuel taxes paid on fuel not used in the state. Users claiming a refund must retain documentation evidencing the payment of the special fuel tax.

- *Amends 59-13-301, 59-13-304, 59-13-312, 59-13-318*

1992

HB 38 Clean Fuel Definition—R. Lee Ellertson (Effective July 1, 1992) Provides for a definition for clean fuels eligible for exemption from the special fuel tax. Motor fuels meeting the definition of clean fuel are taxed three cents per gallon. The Air Quality Board is required to provide annually a list of clean fuels to the State Tax Commission. The Board and Commission are required to submit a report to the Legislature before January 1, 1995.

- *Amends 59-13-102, 59-13-201, 59-13-304;*
- *Enacts 59-13-103*

1994

SB 69 Motor Fuel Tax Amendments—Howard A. Stephenson (*Effective May 2, 1994*) The legislation added meter readings and inventories to the list of records that must be kept by persons dealing in motor and special fuels, and allowed a user to purchase a special fuel trip permit.

- *Amends 59-13-203, 59-13-210, 59-13-302, 59-13-303, 59-13-305, 59-13-308, 59-13-312, 59-13-313, 59-13-316, 59-13-317, 59-13-318, 59-13-309, 59-13-319*

HB 94 Special Fuel Tax Adjustment—John L. Valentine (*Effective July 1, 1994*) The legislation provided that if the motor fuel tax rate is changed, the tax rate on clean fuels and special fuels, and the cost of a special fuel tax exemption certificate will be increased or decreased by the same percentage.

- *Amends 59-13-201, 59-13-301, 59-13-304*

HB 231 Motor Fuels Tax—Clean Fuels—Stephen M. Bodily (*Effective July 1, 1994*) The legislation amended the special fuel exemption certificate weight category threshold from 33,000 pounds to 26,000 pounds, based on the definition of "qualified motor vehicle."

- *Amends 59-13-304*

1997

SB 252 Collection Of Fuel Tax—Howard A. Stephenson (*Effective July 1, 1997*) The legislation shifted the point at which special fuel tax, including diesel fuel, is collected from the retailer to the supplier; required a supplier to be licensed by the State Tax Commission and to furnish a bond to the commission; and required the owner of a vehicle powered by clean fuel to purchase a clean special fuel certificate. The commission may coordinate with state and federal agencies for enforcement, including checking for diesel fuel dye compliance in storage facilities and tanks of vehicles. A wholesaler who receives a rack distribution of diesel fuel and a supplier may agree to allow a wholesaler to pay the fuel tax to the supplier by electronic funds transfer one business day before the tax is due from the supplier.

- *Amends 59-13-102, 59-13-103, 59-13-201, 59-13-301, 59-13-302, 59-13-304, 59-13-305, 59-13-307, 59-13-308, 59-13-310, 59-13-312, 59-13-313, 59-13-314, 59-13-316, 59-13-317, 59-13-320;*
- *Enacts 59-13-321*

SB 253 Sales Tax Reduction, Fuel Taxes, And Repeal Of Environmental Surcharge On Petroleum—LeRay McAllister (*Effective July 1, 1997*) The legislation reduced the sales and use tax rate from 4.875 percent to 4.75 percent. The bill also repealed the ½ cent per gallon environmental surcharge on petroleum for the underground storage tank program, and, beginning May 5, 1997, the motor fuel tax rate and special fuel tax rate are increased from 19 cents per gallon to 19 ½ cents per gallon. The special fuel tax exemption certificate fee is also increased proportionately. Beginning July 1, 1997, the motor fuel tax rate and special fuel tax rate is increased from 19 ½ cents per gallon to 24 ½ cents per gallon, and the special fuel tax exemption certificate fee is increased proportionately.

- *Amends 19-6-409, 19-6-411, 59-12-103, 59-12-201, 59-12-301, 59-12-304;*
- *Repeals 19-6-410*

1998

HB 101 Posting on Motor and Special Fuel Pumps (*Effective May 4, 1998*) The legislation required persons who make retail sales of motor fuel or undyed diesel fuel to post a tax rate decal on each pump. The tax rate decals shall be provided free of charge by the Tax Commission and shall indicate the federal, state, and local taxes imposed on that motor fuel or special fuel.

2000

SB 130 Fuel Tax Refunds for Loss or Destruction (*Effective July 1, 2000*) Provides for refunds or credits for motor and special fuel taxes if there is a loss or destruction of 8,000 or more gallons of motor fuel, or 7,000 or more gallons of special fuel, in a single incident due to fire, flood, storm, accident or the commitment of a crime. This bill does not allow the refund or credit for any part of the loss eligible for indemnification under an insurance policy.

SB 213 Motor and Special Fuel—Application to the Uintah and Ouray Reservation (*Effective May 1, 2000*) Allows the Ute tribe to receive a refund of motor and special fuel taxes paid when the fuel is purchased by the tribe or purchased by a tribal member from a retail station wholly owned by the tribe and located on Ute trust land; requires that the governor and the Ute tribe enter into an agreement that authorizes the refund; requires the Tax Commission to enter into an agreement with the Ute tribe that provides an allocation method for determining the amount of fuel sold by the Ute tribe to Ute tribal members and to persons who are not Ute tribal members.

2001

SB 22 Navajo Nation—Motor and Special Fuel Taxes—Sen. M. Dmitrich (*Effective April 1, 2001*) Provides for a reduction of fuel taxes on motor and special fuel to the extent the fuel is taxed by the Navajo Nation; provides that the Tax Commission shall by rule determine how the reduction in fuel taxes shall be accomplished.

SB 40 Penalty for Use of Dyed Diesel—Dan R. Eastman (*Effective April 30, 2001*) This bill provided for penalties for using certain untaxed diesel fuel. With certain exceptions, the penalty for operating a motor vehicle on a highway if a fuel supply tank of the motor vehicle contains dyed diesel fuel is the greater of $500 or $5 per gallon of dyed diesel fuel within each fuel supply tank or motor vehicle, based on the maximum storage capacity of each fuel supply tank; or for and second and subsequent offense, the greater of $1,000 or $10 per gallon of dyed diesel fuel within each fuel supply tank of the motor vehicle, based on the maximum storage capacity of each fuel supply tank.

- *Amends 59-13-320.5*

SB 202 Confidentiality of Tax Information—Sen. K. Hale (*Effective April 30, 2001*) Permits disclosure of purchase and sale volume data reported to the Tax Commission on reports, returns, and other information filed with the Tax Commission under the motor fuel or aviation fuel chapters of the tax code.

2002

HB 94 Special Fuel Tax Amendments—Ben C. Ferry *(Effective January 1, 2003)* This bill eliminates the requirement that a special fuel user file a special fuel return if Utah special fuel tax had been paid on all of the special fuel used. It authorizes the Tax Commission to require an annual certification indicating that all of the user's fuel was tax paid and whether the user had bulk storage facilities. It requires the user to maintain evidence of all fuel purchases and clarifies that only qualified vehicles are required to carry a special fuel permit.

- *Utah Code 59-13-303, 59-13-305*

2003

SB 4 Clean Special Fuel Tax Certificate—Exemption *(Effective May 5, 2003)* This bill provides that government vehicles powered by a clean special fuel are not required to purchase a clean special fuel tax certificate.

- *Utah Code 59-13-301, 59-13-303, 59-13-304, 59-13-305, 59-13-314, 59-13-320*

SB 188 Fuel Tax Credit—Sen. S. Jenkins (*Effective July 1, 2003*) Provides a motor fuel or special fuel retailer, wholesaler or licensed distributor a tax refund for the portion of an account involving the sale of 4,500 or more gallons of fuel that has been discharged in a bankruptcy proceeding; provides that the claimant has the burden of proof of establishing a refund claim and provides the evidence that is necessary to receive a refund; gives the Tax Commission rulemaking authority to make rules for allocation of the refund to maximize the claimant's refund amount.

SB 216 Motor Carrier Fee Amendments—Sen. J. Hickman *(Effective July 1, 2003)* Increases fees for commercial vehicle temporary registration permits and **special fuel** user trip permits; provides dedicated credits to the Tax Commission for electronic credentialing of motor carriers for compliance with vehicle registration and special fuel tax provisions.

2004

SB 133 Bulk Delivery of Motor Fuel—Sen. Howard A. Stephenson (*Effective May 3, 2004*) This bill repeals the 750 gallon minimum quantity purchase requirement by the United States government, this state, or political subdivisions of this state to qualify for a motor fuel tax exemption; grants rulemaking authority to the Tax Commission to administer this tax exemption.

- *Amends 59−13−201*

2005

HB 40 Fuel Tax Bonding Requirements—Rep. Wayne Harper (*Effective April 30, 2007*) This bill deletes the mandatory bonding requirement for fuel taxes and instead directs the State Tax Commission to determine whether an applicant for a license to collect a fuel tax is required to post a bond with the State Tax Commission; provides the Tax Commission the criteria for determining whether an applicant for a fuel tax license is required to post a bond with the State Tax Commission before the applicant may be issued the license; provides that the bond amount on the combined bond form shall be the sum of the bond amount determined separately for each fuel type included on the combined bond form.

HB 96 Amendments Relating to Clean Fuels and Vehicles Using Clean Fuels—Rep. Fred R. Hunsaker (*Effective May 2, 2005*) This bill provides the circumstances under which a vehicle may travel in lanes designated for the use of high occupancy vehicles regardless of the number of occupants; extends for a period of five taxable years individual income tax and corporate franchise and income tax credits relating to vehicles using clean fuels; provides that a taxpayer may not claim a tax credit with respect to an electric-hybrid vehicle; extends until December 31, 2010, a surcharge on clean **special fuel** tax certificates; provides that the Department of Natural Resources may not make a loan or grant under the Clean Fuels Conversion Program Act with respect to an electric-hybrid vehicle.

- *Amends 41−6a−702, 59−7−605, 59−10−127, 59−13−304, 63−34−202, 63−34−203, 63−55−241*

SB 170 State Tax Commission Collection and Licensing Practices—Sen. Curtis S. Bramble (*Effective May 2, 2005*) Current law does not require an employer to be licensed by the Tax Commission in order to collect withholding tax. In addition, the current bond that the Tax Commission may collect, $5,000, is insufficient to have any impact. This legislation imposes a license requirement and prohibition against obtaining a license similar to those for obtaining a sales tax license in Section 59-12-107. In addition, this bill strengthens the sales tax provisions to prohibit the issuance of a sales tax license in certain instances if an entity is not bonded. Finally, it increases the bond requirements for motor fuel and **special fuel** from between $35,000 and $100,000 to between $50,000 and $500,000. By increasing bond amounts and licensing employers, the proposed legislation makes tax evasion more difficult.

- *Amends 59-1-302, 59-10-406, 59-12-106, 59-12-107, 59-13-209, 59-13-302, 59-13-303, 59-13-305, 59-13-308;*
- *Enacts 59-10-405.5, 59-13-203.1;*
- *Repeals 59-13-203*

2005 First Special Session

HB 1008 Transportation Investment Act—Rebecca D. Lockhart (*Effective July 1, 2005*) This bill modifies the Motor Vehicles Code, the Sales and Use Tax Act, the Motor and Special Fuel Tax Act, the State Appropriations and Tax Limitation Act, and the Transportation Code by amending provisions to increase funding for transportation. This bill: creates the

Transportation Investment Fund of 2005 to pay the costs of maintenance, reconstruction, or renovation to state and federal highways; re-designates the Centennial Highway Fund as a restricted account within the Transportation Investment Fund of 2005; transfers the Centennial Highway Fund Restricted Account revenue sources to the Transportation Investment Fund of 2005 when the highway general obligation bonds have been paid off and the highway projects completed that are intended to be paid from revenues deposited in the Centennial Highway Fund Restricted Account; provides that a portion of the **sales and use tax** revenue shall be deposited into the Centennial Highway Fund Restricted Account; requires the Division of Finance: to monitor the highway general obligation bonds that are being paid from revenues deposited into the Centennial Highway Fund Restricted Account; and to report on the status of the bonds to the Executive Appropriations Committee upon request; requires the Department of Transportation to: monitor the highway projects that are being funded by the Centennial Highway Fund Restricted Account; and report on the status of the projects to the Executive Appropriations Committee upon request; requires the Executive Appropriations Committee to notify the Division of Finance, the State Tax Commission, and the Department of Transportation when all highway projects have been completed and all general highway obligation bonds have been paid off that are intended to be paid from revenues deposited in the Centennial Highway Fund Restricted Account; exempts the Transportation Investment Fund of 2005 from spending limit provisions; and makes technical changes. This bill appropriates: ($110,607,700) from the General Fund and the Centennial Highway Fund to the Centennial Highway Program; $80,607,700 to the Centennial Highway Program from the Centennial Highway Fund Restricted Account; and $30,000,000 from the General Fund to the Transportation Investment Fund of 2005 for new state highway construction for the fiscal year 2005−06 only. This bill takes effect on July 1, 2005.

- *Amends 41−1a−1201, 59−12−103 (Effective 07/01/06), 59−12−103 (Superseded 07/01/06), 59−13−304, 59−13−304 (Effective 05/02/05), 63−38c−103, 72−2−118;*
- *Enacts 72−2−124*

2006

HB 291 State Tax Commission Bonding and Licensing Amendments—Rep. Wayne A. Harper (*Effective May 1, 2006*) Repeals the requirement that a third-party provider for withholding tax purposes must be licensed and bonded with the Tax Commission; reduces the minimum withholding and sales tax bond from $50,000 to $25,000; reduces the minimum **fuels** bond from $50,000 to $10,000; allows a taxpayer required to obtain multiple fuel bonds to combine those bonds.

- *Amends 59−10−405.5, 59−12−106, 59−13−203.1, 59−13−302, 59−13−403*

2007

HB 40 Fuel Tax Bonding Requirements—Rep. Wayne Harper (*Effective April 30, 2007*) This bill deletes the mandatory bonding requirement for fuel taxes and instead directs the State Tax Commission to determine whether an applicant for a license to collect a fuel tax is

required to post a bond with the State Tax Commission; provides the Tax Commission the criteria for determining whether an applicant for a fuel tax license is required to post a bond with the State Tax Commission before the applicant may be issued the license; provides that the bond amount on the combined bond form shall be the sum of the bond amount determined separately for each fuel type included on the combined bond form.

- Amends 59-13-203.1, 59-13-302

2008

HB 35 Motor and Special Fuel Tax Amendments—Rep. Craig Frank *(Effective July 1, 2008)* This bill authorizes the commission to refund or credit motor fuel or special fuel tax paid on motor fuel or special fuel that is mixed with dyed diesel fuel or special fuel and is required to be re-refined; provides that a claimant of a refund or credit has the burden of proof to establish a claim for refund or credit; specifies the evidence that is necessary to receive a refund or credit of fuel taxes paid.

- *Amends 59−13−202.5, 59−13−322*

HB 106 Clean Air and Efficient Vehicle Tax Incentives—Rep. Rosalind McGee (*Effective January 1, 2009*) This bill eliminates the clean **special fuel** tax certificate; reduces the tax credit available for compressed natural gas vehicles to the lesser of $2,500 or 35% of the vehicle's purchase price; provides a tax credit of $750 for a new vehicle other than a compressed natural gas vehicle, that meets air quality and fuel economy standards; eliminates a provision excluding hybrid electric-gasoline vehicles from the tax credit; imposes a fuel tax of 8 ½ cents per gallon equivalent on the purchase of compressed natural gas for vehicles.

- *Amends 41−1a−418, 41−6a−1508, 59−7−605, 59−10−1009, 59−13−103, 59−13−301, 59−13−304, 59−13−314, 72−2−124*

2010

HB 179 Off-Highway Vehicle and Street-Legal All-Terrain Vehicle Revisions—Rep. Michael Noel (*Effective May 11, 2010*) Repeals the requirement that a street-legal all-terrain vehicle only be operated on a highway with one lane in each direction; provides that a street-legal all-terrain vehicle may not be operated on an interstate freeway or a limited access highway; provides that an all-terrain type II vehicle is eligible for an off-highway implement of husbandry sticker; repeals the sunset on the refund of the **motor fuel (special fuel)** tax revenues that are deposited into the Off-highway Vehicle Account.

- *Amends 41-6a-1509, 41-22-5.5, 41-22-10.6, 41-22-35,* ***59-13-201***

2011

HB 24 Clean Fuel Vehicle Decal—Rep. Julie Fisher (*Effective May 10, 2011*) Prohibits the Motor Vehicle Division from issuing a clean fuel vehicle license plate beginning on 7/1/11; replaces the clean fuel license plate with a clean fuel vehicle decal issued by

UDOT; effective 7/1/11, the clean fuel vehicle license plate will not allow a vehicle with less than 2 occupants to travel in an HOV lane.

- *Amends 41−1a−418, 41−6a−702;*
- *Enacts 72−6−121*

HB 184 Motor and Special Fuel Tax Act Amendments—Rep. Christopher Herrod (*Effective July 1, 2011*) Amends the definition of clean fuel to include liquified natural gas; provides that beginning on July 1, 2011, a fuel tax is imposed at 8-1/2 cents per gasoline gallon equivalent on liquified natural gas (this matches the fuels tax on compressed natural gas).

- *Amends 59−13−102, 59−13−301*

2015

HB 362 Transportation Infrastructure Funding—Rep. Johnny Anderson (*Effective July 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.

- *Amends 51-2a-202, 59-12-2203, 59-12-2206, 59-12-2219, 59-13-102, 59-13-104, 59-13-201, 59-13-301, 63I-1-251, 63I-1-259, 72-1-212, 72-2-108*

2017

HB 405 Hydrogen Fuel Production Incentives—Rep. V. Douglas Sagers (*Effective May 9, 2017*) Creates a natural gas severance tax credit equal to the taxpayer's annual severance tax liability (up to $5 million per year) for a taxpayer that owns or operates a plant in Utah that converts natural gas to hydrogen fuel and, if all of the natural gas for which the

taxpayer owes a severance tax is used for the production in Utah of hydrogen fuel for use in zero emission motor vehicles.

- *Amends 35A-8-302, 59-5-102*

2019

SB 72 Transportation Governance and Funding Revisions—Sen. Wayne A. Harper *(Effective May 14, 2019)* Provides that the additional six month registration fee for an alternative fueled motor vehicle does not apply to motorcycles; beginning July 1, 2019, provides that the tax under §59-12-2220 may be imposed by a county if all of the available local taxes have been imposed (replacing language that required all available local taxes under Part 22 have been imposed by the county) ; removes language that prohibited a county, city, or town from imposing the tax under §59-12-2219 on or after July 1, 2022 and now allows, beginning July 1, 2020,a city or town to impose this tax at .25% if the county has not imposed it, but only if the city or town is annexed into a public transit district or is an eligible political subdivision; beginning January 1, 2020, annually increases the fuel tax on CNG, LNG, and hydrogen based on the previous fiscal year change in the CPI; provides that the Road Usage Charge program shall begin on January 1, 2020 and that UDOT shall administer the program, which may include contracting with an account manager; and provides that UDOT shall direct the DMV to hold the registration of a person enrolled in the Road Usage Charge program that is delinquent in payment of fees.

- *Amends 11-13-227, 17B-1-311, 17B-2a-802, 17B-2a-807.1, 17B-2a-808.1, 17B-2a-808.2, 17B-2a-826, 41-1a-102, 41-1a-203, 41-1a-1206, 59-12-103, 59-12-2202, 59-12-2203, 59-12-2214, 59-12-2215, 59-12-2216, 59-12-2217, 59-12-2218, 59-12-2219, 59-12-2220, 59-13-301, 72-6-403, 72-10-102*
- *Enacts 17B-2a-807.2, 17B-2a-827, 59-12-2212.2*
- *Repeals 17B-2a-803.1*
- *Coordinates with 2019's HB 57*

2023

HB 301 Transportation Tax Amendments - Rep. Mike Schultz (*Multiple effective dates*) Effective July 1, 2023 through December 31, 2023, reduces the tax rate on motor fuel and special fuel from 36.4 cents a gallon to 34.5 cents a gallon; effective January 1, 2024, modifies the calculation of the tax on motor fuel and special fuel by reducing the rate multiplied by the statewide average rack price from 16.5% to 14.2%; increases the cap on the statewide average rack price for purposes of the fuel tax calculation, from the current $2.43 per gallon to: $2.57 on January 1, 2024, $2.71 on January 1, 2025, $2.82 on January 1, 2026, and $2.96 on January 1, 2028; beginning January 1, 2024, imposes an additional $7 registration fee on all annual vehicle registrations; imposes an another $7 registration fee on annual vehicle registrations of electric vehicles, hybrid electric vehicles, plug-in hybrid electric vehicles, and vehicles fueled exclusively by a source other than motor fuel, diesel fuel, natural gas, or propane; imposes an additional $5 registration fee on all six-month vehicle registrations; directs the Tax Commission to annually adjust these additional registration fees by the percent change in the Consumer Price Index; enacts an electric vehicle charging tax equal to 12.5% of the subscription price or retail sales price of electricity sold by a charging station

operator to charge an electric vehicle; requires the charging station operator to provide the purchaser with an itemized invoice stating: the name of the charging station operator, the date of the sale, the total sales price, and the tax amount; requires that an invoice provided by a charging station operator that charges by either the kilowatt hour or charging time, must also state the number or kilowatt hours sold and the price per kilowatt hour or the length of time the charging station was in use and the price per hour of usage; requires that an invoice provided by a charging station operator that charges a subscription price must also state the subscription price; authorizes a charging station operator to retain 6% of amounts collected from the electric vehicle charging tax as compensation for collection costs; directs the Tax Commission to retain an administrative charge from the revenue collected from the electric vehicle charging tax and deposit all remaining revenue into the Transportation fund; specifies that the Tax Commission shall administer, collect, and enforce the electric vehicle charging tax in accordance with Title 59, Chapter 1, General Taxation Policies, and Title 59, Chapter 12, Part 1, Tax Collection.

- *Amends 41-1a-1206, 59-13-201*
- *Enacts 59-30-101, 59-30-102, 59-30-103*

END OF CHAPTER

Aviation Fuel Tax

Aviation Fuel Tax

Since its inception in 1962, the aviation fuel tax has been imposed on all fuels used exclusively for the operation of aircraft. The current tax rates vary depending on if the fuel is used by a federally certified air carrier and if they are purchased at an international airport and are shown here.

Certificated Air Carriers	*Rate per Gallon*
Non-federally certificated	$0.090
Federally certificated	$0.040
Federally certificated[1]	$0.025

[1] Purchased at Salt Lake International Airport

The tax rate for non-federally certified air carriers was held constant from the tax's inception in 1962 through 1998. The current rate of $.09 a gallon was instituted in 2001. The caveat of a reduced rate for purchases made at the Salt Lake City International Airport was added in 2009 when the Utah State Legislature passed HB 261. Currently, the revenues derived from this tax are allocated to the airport where the aviation fuel was sold and to the aeronautical operations of the Department of Transportation as follows:

Federal Versus Non-Federally Certificated	*Airport*	*UDOT Aeronautical Operations*	*Total*
Federally Certificated[1]	$0.015	$0.01	$0.025
Federally Certificated[2]	$0.03	$0.01	$0.04
Non-federally Certificated[1]	$0.00	$0.09	$0.09
Non-federally Certificated[2]	$0.03	$0.06	$0.09

[1] Purchased at Salt Lake International Airport
[2] Not purchased at Salt Lake International Airport

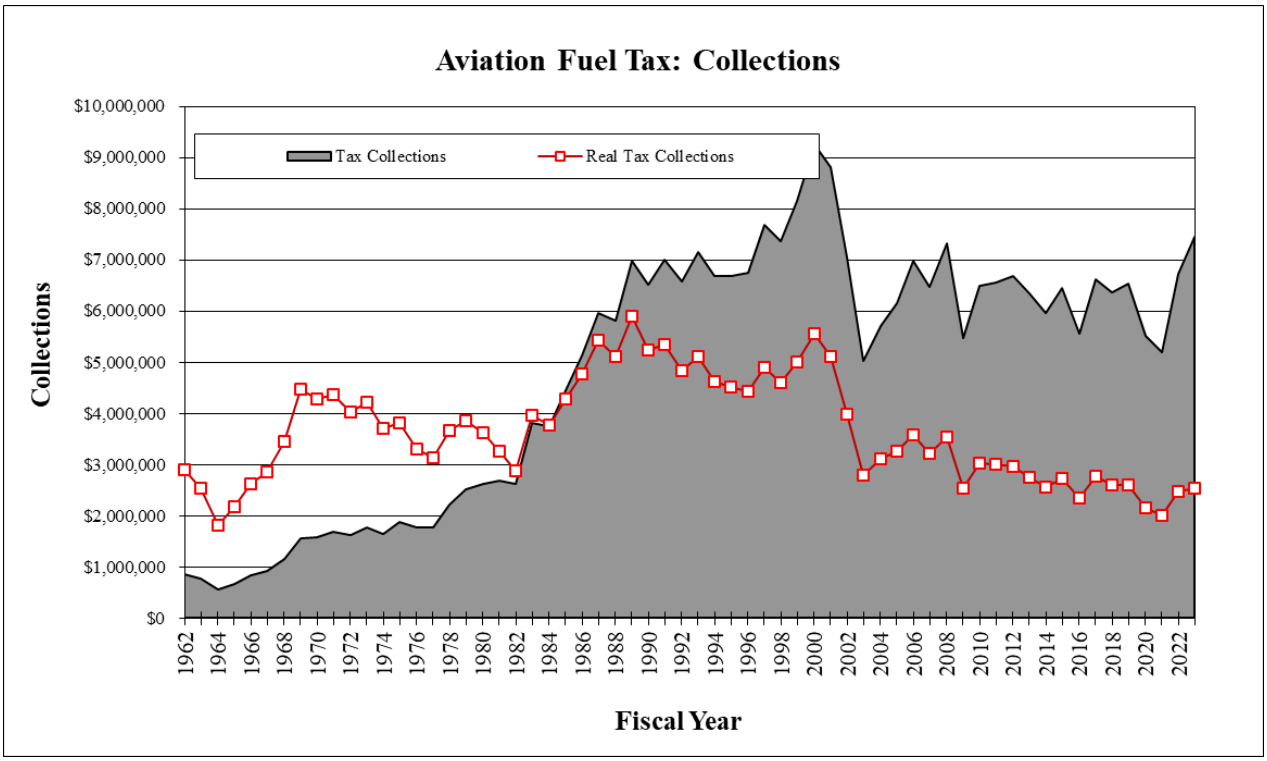
Utah Code: 59-13 Part 4

Aviation Fuel Tax

Fiscal Year	*Tax Collections*	*Real Tax Collections*	*Real Per Capita*	*Tax Rate: $ Per Gallon*	*Notes*
1962	866,756	2,898,849	3.10	0.04	
1963	769,392	2,547,656	2.66	0.04	
1964	555,143	1,814,193	1.86	0.04	
1965	672,959	2,170,835	2.22	0.04	
1966	828,021	2,628,638	2.65	0.04	
1967	922,121	2,846,052	2.82	0.04	
1968	1,152,115	3,449,446	3.39	0.04	
1969	1,556,703	4,473,284	4.35	0.04	
1970	1,570,125	4,278,270	4.09	0.04	
1971	1,692,480	4,362,062	4.09	0.04	
1972	1,630,645	4,026,284	3.66	0.04	
1973	1,765,548	4,223,799	3.72	0.04	1
1974	1,644,995	3,704,944	3.17	0.04	
1975	1,882,497	3,818,452	3.19	0.04	
1976	1,782,136	3,312,520	2.68	0.04	
1977	1,777,534	3,123,961	2.46	0.04	
1978	2,222,112	3,666,851	2.79	0.04	
1979	2,510,695	3,850,759	2.82	0.04	
1980	2,631,480	3,624,628	2.56	0.04	
1981	2,691,551	3,266,445	2.22	0.04	
1982	2,618,954	2,881,138	1.90	0.04	
1983	3,821,293	3,959,889	2.54	0.04	
1984	3,754,314	3,769,392	2.36	0.04	
1985	4,441,064	4,274,364	2.64	0.04	
1986	5,123,226	4,761,362	2.90	0.04	
1987	5,957,103	5,435,313	3.27	0.04	
1988	5,802,908	5,108,194	3.04	0.04	
1989	6,976,138	5,896,989	3.49	0.04	
1990	6,503,552	5,244,800	3.07	0.04	
1991	6,997,725	5,354,036	3.10	0.04	
1992	6,584,297	4,834,286	2.71	0.04	
1993	7,157,623	5,101,656	2.78	0.04	
1994	6,679,436	4,622,447	2.45	0.04	
1995	6,682,411	4,509,049	2.32	0.04	
1996	6,757,393	4,433,985	2.22	0.04	
1997	7,682,164	4,896,217	2.40	0.04	
1998	7,372,275	4,593,318	2.19	0.04	
1999	8,142,185	4,995,206	2.33	Variable	
2000	9,259,028	5,557,640	2.53	Variable	
2001	8,815,994	5,119,625	2.28	Variable	
2002	7,042,307	3,976,458	1.74	Variable	
2003	5,018,841	2,789,795	1.20	Variable	
2004	5,712,855	3,104,813	1.31	Variable	
2005	6,156,152	3,258,948	1.34	Variable	

Fiscal Year	*Tax Collections*	*Real Tax Collections*	*Real Per Capita*	*Tax Rate: $ Per Gallon*	*Notes*
2006	6,981,440	3,574,726	1.43	Variable	
2007	6,466,613	3,207,645	1.25	Variable	
2008	7,314,529	3,527,760	1.34	Variable	
2009	5,481,786	2,546,080	0.95	Variable	
2010	6,499,551	3,029,571	1.11	Variable	
2011	6,551,351	3,004,435	1.08	Variable	
2012	6,682,472	2,970,793	1.05	Variable	
2013	6,335,884	2,759,603	0.96	Variable	
2014	5,968,145	2,561,908	0.88	Variable	
2015	6,439,007	2,719,910	0.92	Variable	
2016	5,563,119	2,347,139	0.78	Variable	
2017	6,628,497	2,761,793	0.90	Variable	
2018	6,373,584	2,600,189	0.83	Variable	
2019	6,542,801	2,605,583	0.82	Variable	
2020	5,505,278	2,153,384	0.67	Variable	
2021	5,196,291	2,007,755	0.61	Variable	
2022	6,723,263	2,480,909	0.74	Variable	
2023	7,447,519	2,544,421	0.75	Variable	

1 Aeronautical Fund changed to Aviation Fuel Tax May 1973.
Real numbers are based on using the CPI and population numbers of the previous
The base period for real numbers: 1982 to 1984 = 100.



LEGISLATIVE HISTORY OF THE AVIATION FUEL TAX:

1951

An excise tax of 4 cents per gallon was imposed on all gasoline sold at airports exclusively for airplane use.

1966

Included in Special Fuel Tax.

1973

HB 20 Aviation Fuel Tax Allocation Procedure (*Effective May 8, 1972*) This act related to the disbursement and collection of revenue from the aviation fuel tax; provided for disbursement on an annual percentage rate rather than monthly reports.

1976

HB 1 Aviation Fuel Tax Allocation Procedure (*Effective April 1, 1976*) This bill related to disbursement and collection of revenue from the aviation fuel tax; and provided for disbursement on monthly reports rather than on an annual percentage rate.

1977

SB 329 Aviation Fuel Tax Collection and Disbursement (*Effective May 10, 1977*) This act related to disbursement and collection of revenue from the aviation fuel tax. It provided for disbursement on a monthly basis to cities of the first class of amounts of this tax to which they are entitled for payment by these cities of airport operation and maintenance expenses and debt service.

1985

The sale or use of gasoline or special fuel sold at airports for airplane use (definition changed and treated as a separate tax).

1989

HB 226 Aviation Fuel Distributor's Bond—Kelly C. Atkinson (*Effective April 24, 1989*) This act established the minimum bond amounts for aviation fuel distributions: "…the bond requirement for aviation fuel distributors whose tax liability averages $500 or less per month during the preceding six months is $2,000."

- *Amends 59-13-403*

1993

SB 172 Sales Tax Amendments—Lyle W. Hillyard (*Effective May 3, 1993*) Clarified that aviation fuel is exempt from the sales tax and that sales taxes collected by vendors are held in trust for the state.

- *Amends 59-12-104, 59-12-107*

1999

SB 132 Aviation Fuel Tax Amendments—Lyle W. Hillyard (*Effective July 1, 1999*) This legislation increased the aviation fuel tax rate for non-federally certificated air carriers.

Starting at $0.04 per gallon the aviation fuel tax rate gradually increased to $0.09 per gallon over three phases for **non-federally certificated** air carriers:

Phased tax rate increase for non-federally certificated air carriers

Phase	*Effective Date*	*Rate per Gallon*
Phase 1	7/1/1999	$0.06
Phase 2	7/1/2000	$0.08
Phase 3	7/1/2001	$0.09

For "**federally certificated** air carriers" the tax rate was not changed (the tax rate remained at $0.04 per gallon). This bill also changed the allocation of aviation fuel tax revenue. "Aviation fuel distributor" and "federally certificated air carrier" are defined. This bill also changed the distribution of aviation fuel tax revenues as follows:

Redistribution of aviation fuel tax revenues

Air Carriers	*Effective Date*	*Rate per Gallon*		
		Airport	*UDOT*	*Total*
Federally certificated[1]	7/1/1999	$0.03	$0.01	$0.04
Non-federally certificated[1]	7/1/1999	$0.02	$0.04	$0.06
	7/1/2000	$0.01	$0.07	$0.08
	7/1/2001	$0.00	$0.09	$0.09
Non-federally certificated[2]	7/1/1999	$0.03	$0.03	$0.06
	7/1/2000	$0.03	$0.05	$0.08
	7/1/2001	$0.03	$0.06	$0.09

[1] Purchased at Salt Lake International Airport
[2] Not purchased at Salt Lake International Airport

The allocation to the publicly used airport may be used for construction, improvement, operation, and maintenance of the airport and the payment of principal and interest on indebtedness. The allocation to aeronautical operations of the Department of Transportation (DOT) shall be used for the above purpose, for the promotion of aeronautics in this state, and the payment of the costs and expenses of the DOT for administration and for regulating and supervising aeronautics in Utah.

- *Amends 59-13-102, 59-13-401, 59-13-402, 59-13-403*

2001

SB 49 Aviation Fuel Tax—Sen. J. Valentine (*Effective July 1, 2001*) Authorizes a federally certificated air carrier a refund or credit of $.015 per gallon of aviation fuel tax paid on fuel purchased at Salt Lake International Airport; provides that of the $.025 per gallon of aviation fuel tax paid, $.015 shall be allocated to airports, and $.01 shall be allocated to aeronautical operations. The act provides procedures and Tax Commission rulemaking for filing a claim for a refund, and provides for penalties for making a false claim.

- *Amends 59-13-402;*
- *Enacts 59-13-404. 2001 Utah Laws 235*

SB 202 Confidentiality of Tax Information—Karen Hale *(Effective April 30, 2001)* This act permits disclosure of information in certain circumstances, particularly those related to motor fuel and aviation fuel taxation.

- *Amends 59-1-403, 59-14-212 2001 Utah Laws 270*

2008

HB 365 Aviation Amendments—Rep. Wayne Harper (*Effective January 1, 2009*) This bill replaces the value-based uniform fees for aircraft with a $25 fee; amends the registration fee for aircraft to 0.4% of the average wholesale Aircraft Bluebook Price Digest market value; exempts aircraft without an airworthiness certificate from registration requirements; provides a $100 registration fee for: (1) aircraft not listed in the Aviation Bluebook Digest; (2) aircraft 50 years of age or older; (3) experimental aircraft; and (4) antique aircraft; requires the Tax Commission to register aircraft, issue a registration card, and collect aircraft registration and property fees.

- *Amends 59−2−404, 72−10−102, 72−10−110, 72−10−116;*
- *Repeals 72−10−111*

2009

HB 261 Aviation Amendments—Rep. Wayne Harper (*Effective July 1, 2009*) This bill reduced the aviation fuel tax rate that a federally certificated air carrier pays on aviation fuel purchased at an international airport located within a county of the first class that has a United States customs office on its premises (*Salt Lake City International Airport*) from $.04 to $.025 on each gallon of aviation fuel. This 2.5 cent per gallon tax is distributed as follows: 1.5 cents to the airport and 1 cent to the Department of Transportation for

Aeronautical Operations. It repealed the $.015 per gallon aviation fuel tax refund or credit for federally certificated air carriers on gallons of aviation fuel purchased at an international airport located within a county of the first class that has a United States customs office on its premises; provides that certain aviation fuel tax revenue and aircraft registration fees shall be deposited into the Aeronautics Restricted Account and provides restrictions on how that money may be used by the Utah Department of Transportation. The distribution of aviation fuel tax revenues with HB 261 is as follows:

Redistribution of aviation fuel tax revenues

Air Carriers	*Effective Date*	*Rate per Gallon*		
		Airport	*UDOT*	*Total*
Federally certificated[1]	7/1/2009	$0.025	$0.15	$0.01
Federally certificated[2]	7/1/2009	$0.04	$0.03	$0.01
Non-federally certificated[1]	7/1/2009	$0.06	$0.02	$0.04
	7/1/2010	$0.08	$0.01	$0.07
	7/1/2011	$0.09	$0.00	$0.09
Non-federally certificated[2]	7/1/2009	$0.06	$0.03	$0.03
	7/1/2010	$0.08	$0.03	$0.05
	7/1/2011	$0.09	$0.03	$0.06

[1] Purchased at Salt Lake International Airport
[2] Not purchased at Salt Lake International Airport

- *Amends 59-13-401, 59-13-402, 72-10-110;*
- *Enacts 72-2-126;*
- *Repeals 59-13-404*

SB 141 Aviation Fuel Tax Amendments—Wayne Niederhauser (*Effective July 1, 2009*) This bill modifies the Motor and Special Fuel Tax Act by amending provisions relating to aviation fuel tax. This bill: reduces the aviation fuel tax rate that a federally certificated air carrier pays on aviation fuel purchased at an international airport located within a county of the first class that has a United States customs office on its premises from 4 cents to 2.5 cents on each gallon of aviation fuel; repeals the 1.5 cent per gallon aviation fuel tax refund or credit for federally certificated air carriers on gallons of aviation fuel purchased at an international airport located within a county of the first class that has a United States customs office on its premises; and makes technical changes.

- *Amends 59−13−401, 59−13−402;*
- *Repeals 59−13−404*

2016

HB 24 Aeronautics Restricted Account Amendments—Rep. Jon Stanard (*Effective May 10, 2016*) Amends the expenditure of revenues deposited into the Aeronautics Restricted

Account to no longer allow aviation fuel tax revenues to be used in the support of aerial search and rescue operations; this legislation is necessary to bring the state into compliance with federal regulations on the use of aviation fuel tax revenues.

- *Amends 72-2-126*

2023

SB 284 Aviation Fuel Incentive Amendments - Sen. Kirk A. Cullimore (*Effective May 3, 2023*) Requires the Tax Commission to disclose to the Utah Inland Port Authority the tax returns or other information of a federally certificated air carrier upon receipt of a disclosure authorization form; specifies that the carrier must execute a disclosure authorization form which expressly directs and authorizes the Tax Commission to disclose to the Utah Inland Port Authority the carrier's returns or other information that would otherwise be subject to confidentiality under §59-1-403 or Internal Revenue Code §6103; requires the Division of Finance to deposit "incremental revenue" as defined in §59-5-121 into the aviation incentive account created under §11-58-208.

- *Amends 51-9-307, 59-5-115*

END OF CHAPTER

Motor Vehicle Registration Fees

Motor Vehicle Registration & Related Fees

Some form of the motor vehicle registration tax has been present in Utah since 1934, with substantial changes to the fees and method of taxation over time. Each vehicle owner must pay a registration fee at the time of initial registration and annually thereafter unless otherwise exempted. A six month registration option is available for motorcycles and passenger vehicles. The fee varies depending on vehicle type, fuel type, county, and other factors. Registration fee for most vehicles are annually adjusted by the change in the consumer price index. Starting in 2019, additional motor vehicle registration fees were collected for certain alternative fuel vehicles. Exemptions from registration fees exist for: vehicles owned and used by the U.S. government, the state of Utah and its political subdivisions, or municipal corporations; vehicles with a Purple Heart Special Group license plate; and, in the case of vintage vehicles 40 years old or older, renewal of registration (after paying an initial registration fee). The majority of registration fee revenues are deposited in either the Transportation Investment Fund or the Transportation Fund. Some amounts are earmarked for other accounts as set forth in Utah code.

In addition to registration fees, other various taxes and fees are assessed by the DMV at the time of registration. These include, but are not limited to, the following:

- Motor Vehicle Registration Fees
- Uniform Fee-in-Lieu of Property Taxes (age-based)
- Sales & Use Taxes
- Temporary & In-transit Permits & Fees
- Vehicle Titles & Fees
- License Plate Fees
- Automobile Driver Education Fee
- Uninsured Motorist Identification Fee
- Apportioned Registration
- Personalized and Special Group License Plate Fees

Utah Code: 41-1a-Part 12

Motor Vehicle Registration Tax Collections[1]

Fiscal Year	Transportation Fund	Transportation Investment Fund of 2005	Centennial Highway Fund Restricted Account	Public Safety Restricted Account	Motor Vehicle Safety Impact Restricted Account	Dedicated Credits Motorcycle Safety	Spinal Cord & Brain Injury Rehab Fund	Total MV Registration Tax Collections	Real Tax Collections	Real Per Captia
1934	871,647							871,647	6,704,977	12.92
1935	983,675							983,675	7,340,858	14.06
1936	892,202							892,202	6,512,423	12.43
1937	909,192							909,192	6,540,950	12.41
1938	1,043,458							1,043,458	7,246,236	13.72
1939	1,066,290							1,066,290	7,562,340	13.93
1940	1,098,199							1,098,199	7,900,712	14.55
1941	1,178,495							1,178,495	8,417,821	15.26
1942	1,228,320							1,228,320	8,355,918	15.17
1943	1,317,668							1,317,668	8,083,853	14.15
1944	1,297,551							1,297,551	7,500,295	11.72
1945	1,363,880							1,363,880	7,749,318	12.82
1946	1,498,420							1,498,420	8,324,556	14.13
1947	1,788,619							1,788,619	9,172,405	14.38
1948	2,012,307							2,012,307	9,023,798	14.19
1949	2,187,885							2,187,885	9,078,361	13.90
1950	2,362,644							2,362,644	9,927,076	14.80
1951	2,637,438							2,637,438	10,943,726	15.73
1952	2,743,335							2,743,335	10,551,288	14.94
1953	2,885,544							2,885,544	10,888,845	15.04
1954	3,126,251							3,126,251	11,708,805	15.84
1955	3,704,610							3,704,610	13,771,784	18.35
1956	3,747,733							3,747,733	13,984,078	17.86
1957	3,955,798							3,955,798	14,543,375	17.98
1958	4,027,750							4,027,750	14,333,630	17.35
1959	4,314,429							4,314,429	14,928,820	17.66
1960	4,562,989							4,562,989	15,680,375	18.03
1961	4,702,246							4,702,246	15,885,966	17.65
1962	4,966,786							4,966,786	16,611,324	17.75
1963	5,152,761							5,152,761	17,062,123	17.81
1964	5,363,321							5,363,321	17,527,193	18.00
1965	5,509,799							5,509,799	17,773,545	18.17
1966	5,728,571							5,728,571	18,185,940	18.35
1967	5,885,552							5,885,552	18,165,284	18.00
1968	6,122,166							6,122,166	18,329,838	17.99
1969	6,467,360							6,467,360	18,584,368	18.06
1970	6,794,631							6,794,631	18,513,981	17.68

Fiscal Year	Transportation Fund	Transportation Investment Fund of 2005	Centennial Highway Fund Restricted Account	Public Safety Restricted Account	Motor Vehicle Safety Impact Restricted Account	Dedicated Credits Motorcycle Safety	Spinal Cord & Brain Injury Rehab Fund	Total MV Registration Tax Collections	Real Tax Collections	Real Per Captia
1971	7,215,915							7,215,915	18,597,719	17.45
1972	8,112,040							8,112,040	20,029,728	18.19
1973	8,991,819							8,991,819	21,511,529	18.95
1974	10,488,809							10,488,809	23,623,444	20.21
1975	8,903,180							8,903,180	18,059,189	15.09
1976	8,915,066							8,915,066	16,570,755	13.43
1977	9,254,984							9,254,984	16,265,350	12.79
1978	9,831,086							9,831,086	16,222,914	12.33
1979	10,335,951							10,335,951	15,852,686	11.62
1980	10,356,159							10,356,159	14,264,682	10.07
1981	10,329,209							10,329,209	12,535,448	8.50
1982	10,795,624							10,795,624	11,876,374	7.84
1983	16,512,357							16,512,357	17,111,251	10.98
1984	17,229,087							17,229,087	17,298,280	10.85
1985	17,537,808							17,537,808	16,879,507	10.41
1986	18,103,762							18,103,762	16,825,058	10.24
1987	17,925,818							17,925,818	16,355,673	9.84
1988	17,583,916							17,583,916	15,478,799	9.22
1989	17,419,327							17,419,327	14,724,706	8.71
1990	17,741,079							17,741,079	14,307,322	8.39
1991	18,118,819							18,118,819	13,862,907	8.02
1992	19,302,541							19,302,541	14,172,203	7.96
1993	19,678,781							19,678,781	14,026,216	7.63
1994	20,986,808					113,495		21,100,303	14,602,286	7.73
1995	21,743,721					111,591		21,855,312	14,747,174	7.58
1996	22,610,401					117,072		22,727,473	14,913,040	7.47
1997	24,037,396					122,476		24,159,872	15,398,261	7.54
1998	25,489,629		14,349,276			124,226		39,963,131	24,899,147	11.86
1999	24,885,974		16,597,934			137,046		41,620,954	25,534,328	11.92
2000	25,848,268		17,152,180			153,041		43,153,489	25,902,454	11.81
2001	25,935,355		17,327,632			157,888		43,420,875	25,215,375	11.22
2002	27,378,255		18,101,486			173,118		45,652,859	25,778,012	11.25
2003	28,358,991		18,670,340			191,097		47,220,428	26,248,153	11.26
2004	29,390,563		19,603,766			218,133		49,212,462	26,745,903	11.27
2005	30,689,653		20,390,645			241,421		51,321,719	27,168,724	11.18
2006	32,579,496		21,447,542			289,804		54,316,842	27,812,003	11.10
2007	34,292,547		22,297,129			326,996		56,916,672	28,232,476	10.96
2008	35,365,683		22,956,032			382,410		58,704,125	28,312,703	10.74
2009	34,917,295		22,897,562			410,050		58,224,907	27,043,240	10.05
2010	33,447,169	44,043,139	24,748,611			391,676		102,630,595	47,838,179	17.51

Fiscal Year	Transportation Fund	Transportation Investment Fund of 2005	Centennial Highway Fund Restricted Account	Public Safety Restricted Account	Motor Vehicle Safety Impact Restricted Account	Dedicated Credits Motorcycle Safety	Spinal Cord & Brain Injury Rehab Fund	Total MV Registration Tax Collections	Real Tax Collections	Real Per Captia
2011	35,109,856	47,586,201	22,985,400			402,107		106,083,564	48,649,688	17.55
2012	35,685,524	48,364,405	23,341,995			422,781		107,814,705	47,930,641	16.98
2013	37,307,029	73,099,626	32	959,194		422,285		111,788,166	48,689,498	16.98
2014	39,580,066	75,056,657		2,115,300		429,020		117,181,043	50,301,576	17.31
2015	41,092,021	77,061,086		2,168,513		445,360		120,766,980	51,013,357	17.31
2016	42,884,558	80,394,038		2,258,828		470,642		126,008,066	53,164,147	17.70
2017	44,304,508	82,969,607		2,335,213		488,609		130,097,937	54,205,893	17.70
2018	46,278,824	87,327,419		2,451,798	1,229,600	536,418	77,753	137,901,813	56,258,899	18.02
2019	49,745,446	89,176,517		2,533,930	2,694,883	486,573	194,249	144,831,597	57,677,244	18.16
2020	55,347,122	90,270,679		2,572,411	2,736,683	437,915	272,220	151,637,031	59,312,685	18.36
2021	60,942,398	92,313,226		2,633,337	2,801,623	445,067	260,270	159,395,921	61,587,769	18.75
2022	66,995,133	95,762,058		2,727,339	2,901,554	480,007	277,690	169,143,781	62,414,679	18.67
2023	77,208,923	96,877,955		2,764,903	2,941,542	480,110	278,425	180,551,858	61,684,953	18.12

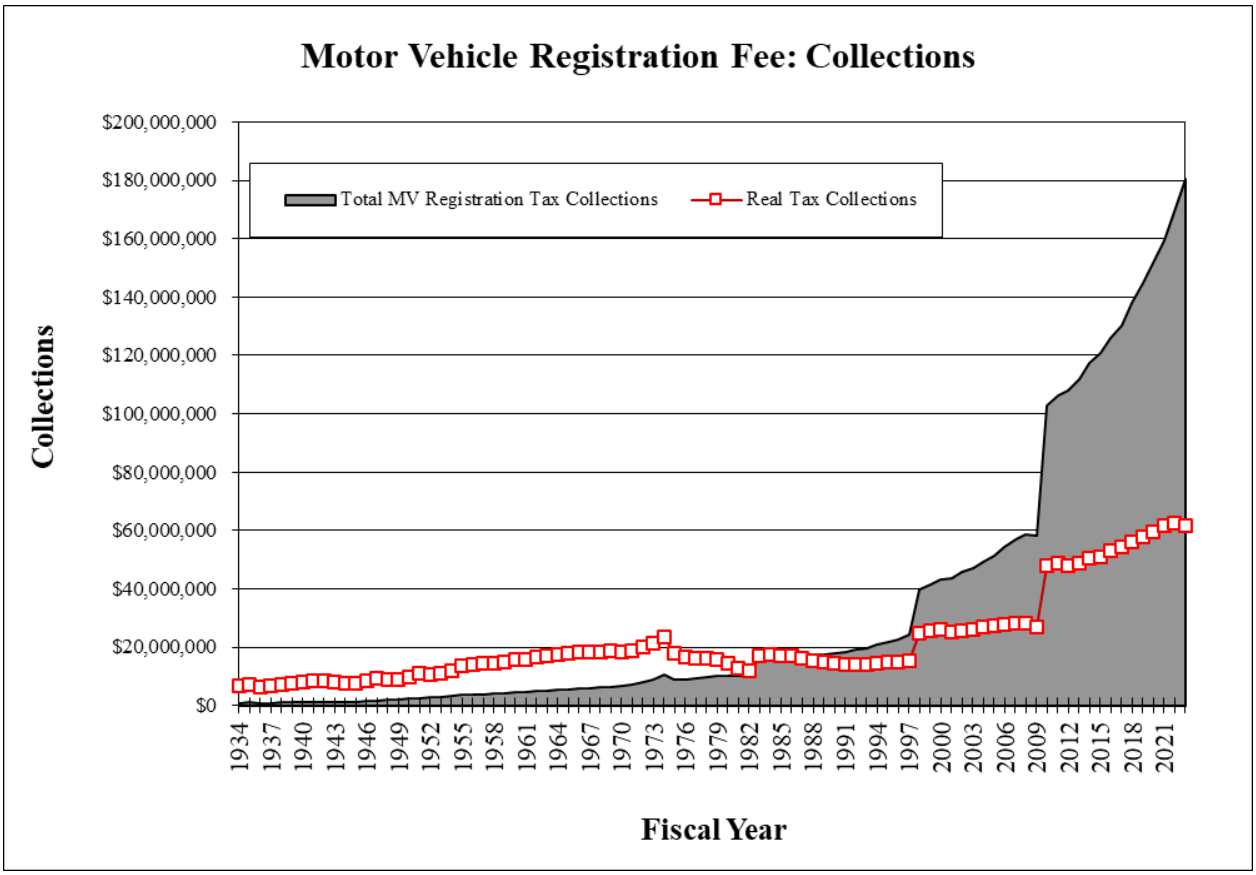
1 Includes only revenues from accounts and funds where a portion of registration fees from non apportioned on-highway motor vehicles is deposited. These revenues do not include revenues from registration fees depositied into other accounts or funds for off highway vehicles.
Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100. p=preliminary.

Selected Motor Vehicle Registration Fee Rates

Calendar Year	Passenger Car	Motorcycle	Heavy Truck - 12,001 lbs	Trailers		Farm Truck 12,001 lbs
				Less Than 750 lbs	Greater Than 750 lbs	
1934	5.00					
1935	5.00					
1936	5.00					
1937	5.00					
1938	5.00					
1939	5.00					
1940	5.00					
1941	5.00					
1942	5.00					
1943	5.00					
1944	5.00					
1945	5.00					
1946	5.00					
1947	5.00					
1948	5.00					
1949	5.00					
1950	5.00					
1951	5.00					
1952	5.00					
1953	5.00					
1954	5.00					
1955	5.00					
1956	5.00					
1957	5.00					
1958	5.00					
1959	5.00					
1960	5.00					
1961	5.00					
1962	5.00					
1963	5.00					
1964	5.00					
1965	5.00					
1966	5.00	2.50		2.50		
1967	5.00	2.50		2.50		
1968	5.00	2.50		2.50		
1969	5.00	2.50		2.50		
1970	5.00	2.50		2.50		
1971	5.00	2.50		2.50		
1972	5.00	2.50		2.50		
1973	5.00	2.50		2.50		
1974	5.00	2.50		2.50		
1975	5.00	2.50	35.00	2.50		20.00
1976	5.00	2.50	35.00	2.50		20.00
1977	5.00	2.50	35.00	2.50		20.00
1978	5.00	2.50	35.00	2.50		20.00
1979	5.00	2.50	35.00	2.50		20.00
1980	5.00	2.50	35.00	2.50		20.00

Calendar Year	Passenger Car	Motorcycle	Heavy Truck - 12,001 lbs	Trailers		Farm Truck 12,001 lbs
				Less Than 750 lbs	Greater Than 750 lbs	
1981	5.00	2.50	35.00	2.50		20.00
1982	5.00	2.50	35.00	2.50		20.00
1983	10.00	7.50	45.00	7.50		30.00
1984	10.00	7.50	45.00	7.50	10.00	30.00
1985	10.00	7.50	45.00	7.50	10.00	30.00
1986	10.00	7.50	45.00	7.50	10.00	30.00
1987	10.00	7.50	45.00	7.50	10.00	30.00
1988	10.00	7.50	45.00	7.50	10.00	30.00
1989	10.00	7.50	45.00	7.50	10.00	30.00
1990	10.00	7.50	45.00	7.50	10.00	30.00
1991	10.00	7.50	45.00	7.50	10.00	30.00
1992	10.00	7.50	45.00	7.50	10.00	30.00
1993	11.00	7.50	45.00	7.50	10.00	30.00
1994	11.00	7.50	45.00	7.50	10.00	30.00
1995	11.00	7.50	45.00	7.50	10.00	30.00
1996	11.00	7.50	45.00	7.50	10.00	30.00
1997	11.00	7.50	45.00	7.50	10.00	30.00
1998	21.00	22.50	49.50	8.50	11.00	33.00
1999	21.00	22.50	49.50	8.50	11.00	33.00
2000	21.00	22.50	49.50	8.50	11.00	33.00
2001	21.00	22.50	49.50	8.50	11.00	33.00
2002	21.00	22.50	49.50	8.50	11.00	33.00
2003	21.00	22.50	49.50	8.50	11.00	33.00
2004	21.00	22.50	49.50	8.50	11.00	33.00
2005	21.00	22.50	49.50	8.50	11.00	33.00
2006	21.00	22.50	49.50	8.50	11.00	33.00
2007	21.00	22.50	49.50	8.50	11.00	33.00
2008	21.00	22.50	49.50	8.50	11.00	33.00
2009	21.00	22.50	49.50	8.50	11.00	33.00
2010	41.00	42.50	69.50	28.50	31.00	53.00
2011	41.00	42.50	69.50	28.50	31.00	53.00
2012	43.00	44.50	69.50	28.50	31.00	53.00
2013	43.00	44.50	69.50	28.50	31.00	53.00
2014	43.00	44.50	69.50	28.50	31.00	53.00
2015	43.00	44.50	69.50	28.50	31.00	53.00
2016	43.00	44.50	69.50	28.50	31.00	53.00
2017	43.00	44.50	69.50	28.50	31.00	53.00
2018	44.00	46.00	69.50	28.50	31.00	53.00
2019	45.00	47.25	71.25	29.25	31.75	54.25
2020	46.00	48.25	72.75	30.00	32.50	55.50
2021	46.75	49.25	74.00	30.50	33.25	56.50
2022	48.00	50.50	75.75	31.25	34.25	58.00
2023	51.50	54.25	81.25	33.50	36.75	62.25

Utah Code: 41-1a-1201 to 41-1a-1211
All Fees are in dollar amounts. Many of the fee rates were not available for the early years.


Motor Vehicle Registration Fee: Collections
Total MV Registration Tax Collections
Real Tax Collections
Collections
$200,000,000
$180,000,000
$160,000,000
$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$0
1934
1937
1940
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2015
2018
2021
Fiscal Year

LEGISLATIVE HISTORY OF THE MOTOR VEHICLE REGISTRATION AND RELATED FEES:

1951

SB 74 Motor Vehicle Act (*Effective May 8, 1951*) An Act relating to registration plates and authority of the State Tax Commission to issue, adopt and require the use of such indicia of registration as it may deem advisable in lieu of or in conjunction with registration plates.

1953

(Effective March 12, 1953) The minimum requirements for exemptions from a temporary permit for nonresidents were modified.

1955

SB 93 Motor Vehicle Act—Registration (*Effective July 1, 1955*) This legislation repealed two sections of the law dealing with weights and fees and replaced these sections with sections revising the gross weights and increasing the corresponding fees.

1960

(Effective January 1, 1960) Legislation added trailers of 750 lbs. or less unladen weight.

1963

HB 22 Motor Vehicle Registration Fees (*Effective May 14, 1963*) This legislation excepted trailers pulled by 4-wheel pick-up trucks not operated for compensation or hire, and the combined gross weight of the truck and trailer does not exceed 10,000 lbs., from the requirement to register for the total gross laden weight of all units of said combination.

HB 40 Motor Vehicle Act (*Passed March 13, 1963; in effect May 14, 1963*) This bill pertained to motor vehicles, a record fee and extension of the registration deadline, microfilm admissibility in court, a change of the impound sale time period. This bill also enacted new sections: provided for the issuance of "EX" registration plates to specific governmental entities, and provided for substitutes for adequate documentary evidence of title. Sections 41-1-41 and 41-1-129, Utah Code Ann. 1953 were repealed by this bill.

1965

SB 114 Transfers to Dealers (*Effective May 11, 1965*) An act relating to motor vehicles, transporters, wreckers, transfers of motor vehicles to dealers, notice of the purchase of registered vehicles, expiration of registration, transporter plates, fees for special plates

and penalties for delinquent fees and enacting a new section related to abandoned and un-operated vehicles and providing for their disposal.

HB 21 Registration of "Horseless Carriages" (*Effective May 11, 1965*) An act relating to exemptions from registration fees for "Utah Horseless Carriages".

1967

(Effective July 1, 1967) Legislation amended to include the registration and taxation of campers (see Chapter 79, Laws of Utah, 1967).

Operators of horseless carriages were added (definition expanded).

SB 142 Registration Fees—Deposit (*Effective July 1, 1967*) This act provided for the deposit of motor vehicle registration fees to the credit of the highway construction and maintenance fund.

SB 148 Disposition of Driver Education Tax (*Effective July 1, 1967*) This provided for the deposit of Automobile Driver Education Tax revenues in an account within the Uniform School Fund and for the usage, disbursement and allotment of same; provided for changes in the sources of payment of expenses of collecting this tax and of costs of the Driver Education Program.

1969

HB 86 License Plates for Radio Operators (*Effective May 13, 1969*) This act provided for a unique license plate for citizens' band radio operators.

1971

HB 53 Automobile Driver Education Tax (*Effective May 11, 1971*) This act related to a motor vehicle tax for automobile driver education and provided for an increase of the driver education tax to $1.25 per motor vehicle.

HB 75 Fraud in Registration (*Effective May 11, 1971*) This act related to fraudulent application for vehicle registration; provided for the same prohibitions that are applicable to initial vehicle registration to apply to applications for duplicate titles.

HB 77 Utah Horseless Carriage Act (*Effective May 11, 1971*) This act related to motor vehicles 35 years old or older, used primarily as collector's items; provided for special registration and registration fees; provided for exemptions from minimum speed and equipment requirements; and establishing conditions for these exemptions.

HB 235 Registration of Campers (*Effective May 11, 1971*) This act provided for the registration and licensing of campers and for administration by the Several County Assessors of this State.

SB 45 Vehicle Temporary Permits (*Effective May 11, 1971*) This act provided that vehicle temporary permits are valid for 30 days instead of 20 days.

SB 57 Reflectorized License Plates (*Effective May 11, 1971*) This act provided for issuance of fully reflectorized motor vehicle registration plates by the Motor Vehicle Division of the State Tax Commission; and provided for specifications concerning and for financing the costs of such reflectorization.

SB 69 Payment of Taxes before Registration (*Effective May 11, 1971*) This act related to payment of property taxes on vehicles before registration of motor vehicles; and provided for deletion of terms incongruous with other sections of the Utah Motor Vehicle Act.

SB 134 Recreational Vehicle Act (*Effective May 11, 1971*) This act provided for registration, operation, administration, and enforcement of regulations; designated areas and provided for development of facilities for the use of these vehicles; and established fees.

SB 224 Local Vehicle Registrations (*Effective May 1, 1971*) This act provided for an optional local vehicle registration fee in counties, cities, and towns; and provided a penalty.

1972

Farm Trucks weighing 6,000 to 42,000 lbs. were added (definition expanded).

HB 23 Certificate of Title—Registration (*Effective February 4, 1972*) This act related to campers; provided that the decal issued to show current registration shall be attached to the rear of the camper rather than to the rear license plate of the vehicle on which it is mounted; provided that this act shall not apply to the owner of an out-of-state camper mounted on a motor vehicle.

SB 6 Gross Weight of Commercial Vehicles (*Effective January 31, 1972*) This act related to gross laden weight of vehicles and also interstate commercial vehicles providing that the maximum, rather than the minimum, load to be carried on vehicles shall be added to the weight of the vehicle in determining gross laden weight; and redefining interstate commercial vehicles.

1973

HB 31 Local Vehicle Registration Fee Repeal (*Effective January 1, 1974*) This bill provided for a repeal of the vehicle registration fee that may be levied by counties, cities, and town.

HB 119 Motor Vehicle Registration on Twelve Month Basis (*Effective May 8, 1973*) This bill provided, with certain exceptions, for registration of motor vehicles on year round basis for vehicles first registered after certain date; provided for effective period of decals on registration plates; and provided for partial year registration on year around registrations.

HB 136 Transfer of Decedents Registration (*Effective May 8, 1973*) This bill provided for a method of transferring motor vehicle titles by the administrators and executors of estates; and provided for motor vehicles transferred by a non-probatable estate.

SB 152 Proportional Licensing of Interstate Commercial Vehicles (*Effective January 1, 1974*) This bill provided for the allocation of registration fees of fleet commercial vehicles to the State of Utah on the basis of the proportional part of the total miles traveled within the state. It provided for an equalized highway use tax increasing the weight for exempt vehicles.

HB 171 Redefining "Utah Horseless Carriage" (*Effective May 8, 1975*) This bill provided a definition of "Utah Horseless Carriage" which will be progressive with the years. It is defined as "any motor vehicle which is 35 years or older, from the current year, primarily a collector's item, and used for participation in club activities, exhibitions, tours, parades, occasional transportation, shall, for the purposes of the act, be known as a "Utah Horseless Carriage."

1974

HB 3 Registration Fees on Farm Trucks (*Effective April 4, 1974*) This bill provided for a separate schedule of registration fees for farm trucks.

1975

HB 86 Antique Auto Amendments (*Passed January 31, 1975; effective May 13, 1975*) This bill provided for changing the definition of Utah horseless carriage from a motor vehicle 35 years old to a motor vehicle 30 years old.

HB 193 Vehicle Registration (*Passed March 6, 1975; effective May 13, 1975*) This bill provided for staggered or traditional registration at the option of the owner or lessee of a fleet of vehicles; and provided that pickup trucks with a gross laden weight or 9,000 pounds or less are subject to staggered registration.

HB 203 Motor Vehicle Inspections (*Effective May 13, 1975*) This bill provided that any passenger vehicle registered in the state for the first time after July 1, 1975, shall bear an official certificate of inspection number which coincides with the month of registration of such passenger vehicle; and providing for voluntary compliance with an identical period for registration and official inspection certificates by the owner or lessee of any motor vehicle.

HB 286 Registration of Interstate Commercial Vehicles (*Effective May 13, 1975*) This bill provided for uniformity between the State of Utah and other states which permit proportional registration of interstate commercial vehicles.

SB 39 Automobile Driver Education Tax (*Signed May 13, 1979; effective July 1, 1975*) This bill provided for an increase in the Driver Education Tax to $1.50 upon every motor vehicle to be registered.

SB 64 Personalized License Plates (*Effective May 13, 1975*) This bill provided for the issuance of personalized license plates by Department of Motor Vehicles; provided for color, design and form of plates; provided restrictions and provided fees.

1977

HB 1 Personalized License Plates (*Effective May 1, 1977*) This bill provided that personalized license plates may be issued to certain vehicles.

HB 4 Slogan License Plates (*Effective January 1, 1978*) This bill provided for a registration plate slogan and for a specified license plate color combination.

HB 6 Vehicle Transfer at Death (*Effective May 10, 1977*) This bill related to the transfer of ownership of vehicles at the death of the owner; and provided an increase in aggregate value of vehicles allowed to be transferred from $6,000 to $15,000.

SB 14 Parking Privileges for Handicapped (*Effective May 10, 1977*) This bill related to special vehicle license plates and parking privileges for handicapped persons.

SB 35 Rental Trailer Fleet Registration (*Effective May 10, 1977*) This bill related to the registration of certain types of trailers and semitrailers in fleets of 100 or more; set forth the qualifications for such registration; established five-year registration plates for such vehicles in fleets; provided the manner in which such plates may be secured; provided for the payment of annual taxes on such vehicles as a condition to the continued validity of such plates; established the amount of fees to be paid therefore; provided for increases or decreases in the number of vehicles in the fleet and a determination of the number of vehicles in such fleet which must be registered in Utah; provided conditions upon which such plates must be surrendered by the owner and providing penalties for failing to do so.

SB 70 Multiyear Vehicle Registration (*Effective January 1, 1978*) This bill authorized the State Tax Commission to issue multi-year vehicle registration plates and cards to owners of certain vehicles (commercial vehicles and fleets).

1978

HB 6 Trailer Inspections (*Effective March 30, 1978*) This bill deleted the requirement of inspection for non-commercial trailers and made minor changes in language.

SB 7 Trailer Fleet Registration Corrections (*Effective March 30, 1978*) This bill corrected certain penalty provisions regarding trailer fleet registration requisites.

1979

HB 48 Calendar Year Registration of Vehicles (*Effective May 8, 1979*) The legislation authorized the Tax Commission to register vehicles with gross laden weight in excess of 12,000 pounds on a calendar year basis and clarified that vehicles of a lesser weight are to be registered on a staggered basis.

HB 129 Motor Vehicle Act Amendments (*Effective May 8, 1979*) This bill provided for a change in definitions; provided that records can be microfilmed; provided for seizure of documents; provided for registration and contents of the certificate of title; provided for temporary permits; provided for contents of registration cards; provided format for certificate of title; provided for delivery of title by mail; provided circumstances under which a certificate of title is deemed invalid; provided procedure for renewing registration; provided notice procedure for change of name; provided procedure for stolen titles; provided procedures for endorsing assignment; provided procedures for release by lien holder; provided penalty for failure to release lien; provided for dismantling permit; provided requirements for filing instrument which creates a lien; provided procedure to clarify liens; and provided procedure to dispose of seized vehicles.

HB 198 Driver Education (*Effective July 1, 1979*) This act provided for an increase in the amount of cost reimbursement from $45 to $60 for each student who completes the standard driver education course. It provided for an increase in the automobile driver education tax from $1.50 to $2 for each motor vehicle registered.

HB 214 Horseless Carriage Licenses (*May 8, 1979*) This bill provided that the Tax Commission may select inscriptions other than "Utah Horseless Carriage" to be used on horseless carriage license plates.

HB 394 Transfer of Vehicle License (*Effective May 8, 1979*) The bill authorized transfer of exempt license plates and registration number from a vehicle that has been sold to a newly acquired vehicle.

SB 7 Trailer Fleet Registration Corrections (*Effective March 30, 1978*) This bill corrected certain penalty provisions regarding trailer fleet registration requisites.

SB 13 Special License Plates (*Effective May 8, 1979*) This bill increased the allowable number of characters from seven to eight on license plates for amateur radio or citizen's band operators.

SB 69 License Plates for Handicapped (*Effective May 8, 1979*) This bill provided special plates for handicapped persons or another person whose vehicle is the primary means of transporting the handicapped person; removed certain restrictions on distinctive plates for the handicapped; and provided special handicapped parking and penalty for violations.

1980

SB 22 Motor Vehicle Related Fees and Taxes (*Effective July 1, 1980*) This bill revised the fees and taxes for various motor vehicle related items including proportional registration fees, registration fees based on gross laden weight for motor vehicles designed, used, or maintained for transportation of passengers for hire or transportation of property, fees for commercial trailers or semitrailers, fees for certificates of registration or title, dealer plates and various other motor vehicle fees. This bill also impacted motor fuel taxes and included hydrogen, electricity, and certain other exotic fuels within the provisions for exemption certificates for vehicles. This bill increased the state license tax that each motor fuel distributing station, place of business or agency paid from $1 to $10 and stated that the license shall be valid until such time as a different distributor takes possession of the station, place of business, or agency, unless the Tax Commission earlier has reasonable cause to terminate that license.

1981

HB 149 Towing Recreational Vehicles (*Effective May 12, 1981*) This bill provided that recreational vehicles that are currently registered under section 41-22-3 may be towed on highways without highway registration.

HB 387 Motor Vehicle Act Modifications (*Effective May 12, 1981*) This bill provided for certificates of title and origin; provided for temporary permits and notice of sale; governed dismantlers and crushers; provided for licensing and regulation of dealers, salesmen, manufacturers, transporters, dismantlers, remanufacturers, and crushers; provided powers of the administrator; increased license fee; provided for bonds; provided for special plates; required odometers; prohibited changing odometer readings and provided penalties.

SB 19 Small Trucks Laden Weight (*Effective May 12, 1981*) This bill provided that vehicles with a gross laden weight of 6,000 pounds or less shall not be required to display the registered gross laden weight on the vehicle.

SB 120 Transfer of Personalized License Plates (*Effective May 12, 1981*) This bill required the Department to issue a new monthly tag showing the month of transfer for use on personalized license plates transferred to a subsequently acquired passenger vehicle.

1982

HB 33 Vehicle Registration Fee Increase—Don R. Strong (*Effective July 1, 1982*) This bill increased vehicle registration fees by $5.00.

HB 35 Transportation Permit Fee Increase—W. Robert Phelps (*Effective July 1, 1982*) This act related to fees on commercial vehicles. This bill doubled the registration fees for temporary permits on out-of-state vehicles; doubled the annual fee for overweight permits; increased the fees for special overweight permits; and provided for a special overweight permit for 365 continuous days at a fee of $100.

1982 Second Special Session

HB 8 Vehicle Registration Fee Corrections—Duayne T. Johnson (*Effective June 28, 1982*) This bill made certain technical corrections in the registration fees on motor vehicles based on gross laden weight.

1983

Every vehicle which is self-propelled or propelled by electric power in, upon, or by which any person or property is or may be transported or drawn upon a highway, excepting devices moved by human power, or used exclusively upon stationary rails or tracks (definition changed).

SB 142 Delegation of Authority to the Tax Commission to Set License Plate Fees—Dix H. McMullin (*Effective May 10, 1983*) This bill delegated to the Tax Commission authority to set license plate fees.

SB 230 Trailer Registration—Jack M. Bangerter (*Effective May 10, 1983*) This bill established a $10 license fee for trailers and semitrailers and provided, as an option, a long term registration, licensing and fee arrangement for commercial trailers or semitrailers.

1984

SB 40 Boat Title Amendments—Glade Sowards (*Effective March 29, 1984*) This act related to titling of vessels and outboard motors; required that only certain vessels and outboard motors which are 1985 models or newer be titled; prohibited the issuance of a certificate of title to vessels or outboard motors which are 1984 models or older; and waived certificate of inspection requirements on in-state dealer applications if accompanied by the manufacturer's statement of origin.

1985

HB 116 Detection of Uninsured Motorists—Kaye Browning (*Effective Date January 1, 1986*) Requires the Division of Motor Vehicles to conduct random computer surveys to check for compliance with automobile no-fault insurance requirements; requires the surrender of unexpired plates on vehicles without insurance and establishes penalties for noncompliance.

HB 357 License Plate Mailing Costs (*Effective July 1, 1985*) The legislation authorized the State Tax Commission to include the costs of mailing plates in fee assessments at the time of issuance of new replacement plates.

SB 52 Handicapped Parking Fine and Transferable ID Cards for the Handicapped (*Effective April 29, 1985*) The legislation provided for the issuance of transferable motor vehicle identification cards to qualified disabled persons; provided for a transferable identification card for temporarily disabled persons; provided for enforcement of handicapped parking regulations on private property as well as publicly owned places; and established the penalty of an infraction, with a fine not to exceed $25, for unauthorized parking in a space reserved for use by the handicapped.

SB 65 County Designation on Vehicle License Plates—Lyle W. Hillyard (*Effective July 1, 1985*) Requires a county designation to be included as part of the registrations decal for vehicle license plates beginning January 1, 1986; and directs the State Tax Commission to establish the design of the designation after consultation with all interested state agencies and county governments.

SB 228 Motor Vehicle Amendments—C. E. Peterson (*Effective July 1, 1985*) Requires persons importing motor vehicles not manufactured for sale in the United States to bring the vehicles into compliance with federal motor vehicle standards prior to first registration in Utah and establishes a penalty for violation of this requirement. The department is authorized to issue and temporary permit not to exceed 120 days, in order to provide an owner with sufficient time to make the necessary vehicle modifications.

SB 248 Legislative and Congressional License Plates—K. S. Cornaby (*Effective April 29, 1985*) Allows for the issuance of special plates to members of the Utah State Senate and Utah House of Representatives; allows for issuance of special plates to members of the United States Congress which would be U.S. Senators and U.S. Representatives.

SB 253 Utah Highway Patrol License Plates (*April 29, 1985*) Provides for the issuance of special license plates for Utah Highway Patrol vehicles bearing the capital letters UHP, a beehive logo, and the numerical call numbers of the officer assigned to the particular vehicle.

SB 268 Motor Vehicle Registration Amendments—C. E. Peterson (*Effective April 29, 1985*) The legislation eliminated the requirement to repay registration fees to receive a temporary permit; it also established a fixed registration expiration month; deleted the provisions for five-year one way fleet rental trailer plates and registration; provided for retention of the same registration month as recorded on the original registration, except under certain conditions; provided for transfer of ownership without duplicate title certificate; clarified the trailer registration fee; increased the lifetime trailer registration fee from $55 to $100; and repealed or amended outdated language.

1986

HB 143 School Vehicle Safety Inspection—Ronald L. Stephens (*Effective April 28, 1986*) This act provided for the safety inspection of private school buses, in addition to public school buses and clarified the scope of the required safety inspection by the highway patrol regarding school related-vehicles.

HB 158 Vehicle Safety Inspection Amendments—Ronald L. Stephens (*Effective April 28, 1986*) This bill provided that a vehicle inspection be required to obtain or renew a vehicle registration and that proof of registration is also proof of inspection.

HB 169 Aircraft Registration and Uniform Tax—Kevin C. Cromar (*Effective January 1, 1987*) This bill required state registration of aircraft in the county in which the aircraft is located and provided penalties for failure to register. It implemented a uniform tax on aircraft in place of the ad valorem property tax.

1986 Second Special Session

HB 1 Off-Highway Vehicle Amendments—Donald R. LeBaron (*Effective May 23, 1986*) This bill defined off-highway vehicles and described where they can be operated. It implemented registration requirements and established requirements for off-highway vehicles. The bill provided criminal penalties.

1987

HB 18 License Plates of Leased State Vehicles (*Effective April 27, 1987*) This bill required government vehicles to be identified with and ID mark and "EX" plate. It also provided for exceptions to the ID requirement.

HB 112 Operation of Pedestrian Vehicles (*Effective April 27, 1987*) The legislation provided that pedestrian vehicles operated by the physically impaired are exempt from registration; exempted the operator from licenses; and allowed the commissioner of public safety to make rules concerning their use.

HB 117 Boating Amendments (*Effective April 27, 1987*) This bill clarified the rulemaking authority of the Board of Parks and Recreation, clarified boat registration requirements, and established operating requirements for boats.

HB 235 1987 Tax Changes—Motor Fuel and Vehicle Registration Fees (*Effective July 1, 1987*) The legislation made registration fee adjustments:

Registration fees by vehicle classification

Vehicle Class	*Fee*
Motorcycles	$3.00
Passenger cars	$5.00

Trailers (all varieties)	$5.00
Gross laden weight fees for trailers and semi-trailers	$7.00

SB 23 Amendments to Vehicle Weight Restrictions (*Effective April 27, 1987*) The legislation exempted vehicles moving logs or poles from vehicle size, weight, and load restrictions within certain limits.

SB 38 Off-Highway Vehicle Registration (*Effective April 27, 1987*) The legislation regulated the operation and registration of off-highway vehicles.

SB 39 Off Highway Vehicle Operator Training and Funding (*Effective July 1, 1988*) This bill provided regulations for off-highway vehicle operator training and safety.

SB 41 Off Highway Implements of Husbandry (*Effective April 27, 1987*) This bill outlined what an official highway husbandry sticker is and created a board to oversee the industry.

SB 63 Motor Vehicle Dealers and Salesmen Amendments (*Effective April 27, 1987*) The legislation changed requirements for reporting sales; changed grounds for suspension or revocation of license; added certain fees; eliminated salesmen bonds; clarified requirements for salesmen, places of business, temporary permits, franchises and records; made restrictions on the sale of new motor vehicles to non-franchised dealers and leasing companies; changed special plate expiration date; and created in-transit permits.

SB 75 Filing Liens on Vehicles—Amendments (*Effective April 27, 1987*) This bill eliminates the requirement to file a copy of the lien instrument on registered vehicles.

SB 96 Amendments—Vehicle Insurance Survey (*Effective April 27, 1987*) This bill provides exemptions from insurance coverage for some motor vehicles.

SB 169 Truck Registration Amendments (*Effective April 27, 1987*) Provides for a staggered registration for all trucks, regardless of gross weight.

SB 179 Motor Carrier Act Transportation (*Effective April 27, 1987*) This bill authorized the Public Service Commission and the Department of Business Regulation to collect and expend revenue collected under authority of new federal law.

1988

HB 28 Amendments to State Vehicle Marking—Stephen M. Bodily (*April 25, 1988*) Clarifies that vehicles both owned and leased by the state must display an identification mark.

- *Amends 41-7-1.5*

HB 212 Repeal of Insurance Survey—Scott W. Holt (*Effective April 25, 1988*) Repeals the motor vehicle insurance survey program which required that five to ten percent of the

persons on record as owning motor vehicles be surveyed to verify compliance with motor vehicle insurance laws.

- *Amends 41-2-128;*
- *Repeals 41-12a-701, 41-12a-702, 41-12a-703, 41-12a-704, 41-12a-705, 41-12a-706*

HB 228 Motor Vehicle License Plates—Jeril B. Wilson (*Effective April 25, 1988*) The legislation provided for special license plates with the inscription "Former Prisoner of War" to qualifying persons. An application and payment of a fee is required.

- *Enacts 41-1-44.6*

SB 96 Aeronautical Regulatory Act Amendments—Richard B. Tempest (*Effective April 25, 1988*) Defines "antique aircraft" and allows aircraft meeting this definition to be registered on time for a single fee of $50 in lieu of the annual registration required of other aircraft.

SB 161 Control of Exempt Plates—David H. Steele (*Effective April 25, 1988*) The legislation established procedures for the confidential filing of certain license plate information, provided for the annual renewal of "EX" license plates, and set penalties for non-compliance.

SB 172 License Plate Regulation—David H. Steele (*Effective April 25, 1988*) The legislation prohibited making or displaying facsimiles of license plates.

SB 188 Motor Vehicle Act—Salvage Vehicles—C. E. Peterson (*Effective April 25, 1988*) The legislation provided clarification and control of salvage vehicles and issuance of salvage titles.

SB 202 Recording of Motor Vehicle Lien or Encumbrance (*Effective April 25, 1988*) Provides that only one lien or encumbrance can be placed on a vehicle's record at the Division of Motor Vehicles. The time limit for filing a cause of action is amended.

1989

HB 17 Pearl Harbor License Plates—Lee R. Allen (*Effective April 24, 1989*) The legislation authorized special license plates for the survivors of Pearl Harbor.

- *Enacts 41-1-44.7*

HB 29 Motor Vehicle Registration Information Disclosure—Christine R. Fox (*Effective April 24, 1989*) Individuals requesting vehicle registration must provide personal identification.

- *Amends 41-1-9*

HB 104 Statehood Centennial Act Amendments—Donald R. LeBaron (*Effective April 24, 1989*) This bill authorizes a state Centennial Commission to begin work in Fiscal Year 1990 to create a centennial license plate.

- *Amends 63-70-1;*
- *Enacts 63-70-2, 63-70-3*

SB 9 Off-Highway Vehicle Account Revenues—John P. Holmgren (*Effective July 1, 1989*) This legislation removed the dollar limitations on refunds to be made annually into the off-highway vehicle account in the General Fund.

- *Amends 59-13-201*

SB 62 Amendments to Off-highway Vehicle Act—John P. Holmgren (*Effective April 24, 1989*) The legislation amended registration, education, equipment, and other provisions relating to the operation of off-highway vehicles and exempts the state from liability relating to off-highway vehicle safety.

- *Amends 41-22-3, 41-22-5.5, 41-22-9, 41-22-10.1, 41-22-10.7, 41-22-10.8, 41-22-10.9, 41-22-12.5, 41-22-15, 41-22-19, 41-22-29, 41-22-30, 41-22-31, 41-22-33*

SB 188 Use of Antique License Plates—Glade Nielson (*Effective April 24, 1989*) The legislation authorized the use of approved motor vehicle license plates on certain antique vehicles.

- *Amends 41-1-44.8*

SB 210 Motor Vehicle Act Amendments—C. E. "Chuck" Peterson (*Effective April 24, 1989*) The legislation amended definitions and provisions relating to vehicle titles, registrations, penalties, inspections, salvage vehicles, fees, applications, permits, reporting, and odometer statements.

1990

HB 21 P.O.W. License Plate Renewal Exemption—Jed W. Wasden (*Effective April 23, 1990*) The legislation exempted persons who have a "Former Prisoner of War" license plate from the validation decal renewal fee.

- *Amends 41-1-44.6*

HB 57 Vehicle Size, Weight, and Load Revisions—Christine R. Fox (*Effective April 23, 1990*) The legislation clarified existing vehicle size and weight statutes by consolidating provisions and making numerous technical amendments.

- *Amends 27-12-2, 27-12-144, 27-12-145, 27-12-146, 27-12-148, 27-12-149, 27-12-150, 7-12-151, 27-12-153, 27-12-154, 27-12-155;*
- *Renumbers & amends 17A-2-1136;*
- *Repeals 27-12-147, 27-12-152, 27-12-156, 27-12-157, 27-12-158, 27-12-159*

SB 58 Standardized Emission Inspections—Stephen J. Rees (*Effective April 23, 1990*) The legislation required standardization of automobile emission inspection and maintenance programs among counties that have programs. The Utah Conservation Committee is required to perform an evaluation of the standardized emissions inspection and maintenance program. Any person seeking registration of a motor vehicle is allowed to

obtain the required emissions inspection certificate from any official station in any county that has an emissions inspection and maintenance program.

- *Enacts 26-13-6.1, 41-6-163.7*

SB 60 Optional Titling of Collector Motor Vehicles—Glade Nielsen (*Effective April 23, 1990*) The legislation defined collector motor vehicle to include a motor vehicle 20 years or older from the current year, not used on the highway, and acquired as a collector's item. The Motor Vehicle Division is required to provide an optional certificate of title, which may not be used as a certificate of title for registration.

- *Enacts 41-1-195, 41-1-196, 41-1-197, 41-1-198, 41-1-199, 41-1-200, 41-1-201, 41-1-202, 41-1-203, 41-1-204, 41-1-205, 41-1-206, 41-1-207, 41-1-208, 41-1-209, 41-1-210*

SB 81 Regulation Exemption for Manufactured Homes—Craig A. Peterson (*Effective April 23, 1990*) Provides for titling of manufactured homes and establishes construction and inspection standards.

SB 193 Diesel Emission Inspections—Stephen J. Rees (*Effective April 23, 1990*) This legislation required counties to establish an emissions inspection and maintenance program for diesel-powered motor vehicles.

- *Amends 26-13-6;*
- *Enacts 41-6-163.7*

SB 213 Boating Amendments– Karl G. Swan (*Effective April 23, 1990*) The legislation required motorboats and sailboats to be registered when on the water of this state, authorized impoundment of boats under certain conditions, creates anti-theft measures for boats and sets a limit on boat registration administrative cost.

- *Amends 41-1-149, 73-18-7, 73-18-12.7, 73-18-22;*
- *Enacts 73-18-7.1, 73-18-7.2, 73-18-7.3, 73-18-7.4, 73-18-8.1, 73-18-20.1, 73-18-20.2, 73-18-20.3, 73-18-20.4, 73-18-20.5, 73-18-20.6, 73-18-20.7*

SB 238 Motor Vehicle Act Amendments—C.E. Peterson (*Effective April 23, 1990*) The legislation made numerous technical changes, which included dealer inspection stickers, weight rating of commercial vehicles, odometer disclosures, legislator license plates, titling of vehicles for out-of-state owners without a Utah title; designated official safety inspection station as vehicle identification number inspector, amended the definition of fleet, and repealed requirement of disclosure on the titles of dismantled vehicles.

- *Amends 41-1-20.5, 41-1-23, 41-1-28, 41-1-32, 41-1-35, 41-1-36.5, 41-1-44.4, 41-1-44.5, 41-1-64, 41-1-74, 41-1-88, 41-1-90, 41-1-150, 41-1-169, 41-1-173, 41-1-178, 41-6-158*

1991

HB 10 Amateur Radio Operator's Special License Plate—Bill Wright (*Effective April 29, 1991*) The legislation reduced the origination fee for an amateur radio operator license plate from $30 to $5 with the same $5 annual renewal fee.

HB 16 Purple Heart License Plates—Janet Rose (*Effective April 29, 1991*) The legislation allowed a Purple Heart recipient to obtain Purple Heart license plates upon application and payment of prescribed fees.

HB 67 Title Certificate and Duplicate Registration Fees—Stephen M. Bodily (*Effective April 21, 1991*) The legislation increased from $2 to $6 transfer fees for motor vehicle, trailer, and semi-trailer registration certificates. The bill also increased title certificates and license plate fees. (Interim Transportation and Public Safety Committee)

- *Amends 41-1-133, 41-1-137*

HB 203 Special License Plates—Donald R. LeBaron (*Effective July 1, 1991*) The legislation consolidated special group license plate provisions and adds a recipient of a Purple Heart to the groups of qualifying for special group license plates. The bill also set application and renewal fees for special group license plates and established a procedure for additional groups to obtain special group license plates. The fee for personalized license plates is increased from $30 to $50 and the fee for renewal of the plates is increased from $5 to $10.

SB 160 Motor Vehicle Act—Craig A. Peterson (*Effective April 29, 1991*) The legislation provided conditions and procedures for obtaining an unbranded title for a motor vehicle if there is major damage to no more than one part of the vehicle and pre- and post-inspection of the vehicle is conducted by a certified vehicle inspector. A person who sells a vehicle that has an unbranded title must provide purchaser with the original vehicle damage disclosure statement.

1992

HB 42 Farm Truck Emission Inspection—Norm Nielson (*Effective July 1, 1992*) The legislation tightened farm truck registration requirements to prevent abuse of the vehicle emission testing exemption. Counties are required to report to the legislative Health and Environment Interim Committee before November 1, 1993, regarding the operation of the exemption.

HB 51 Motor Vehicle Act Recodification (*Effective January 30, 1992*) The legislation recodified Chapter 1, Title 41, into Chapter 1a, Title 41, amended definitions, made amendments to conform with State Tax Commission practice, amended the fee for handicapped special group license plates, reduced the penalty for certain odometer offenses, and made numerous technical changes.

HB 52 Registration Weight of Vehicles—Stephen M. Bodily (*Effective July 1, 1992*) The legislation amended motor vehicle registration categories based on gross laden weight to include into the same category all motor vehicles 12,000 pounds or less, except motorcycles and farm trucks, with a registration fee of $11. The passenger car fee is increased from $10 to $11 and the fee for a motor vehicle weighing 12,000 pounds or less is decreased to $11 from $12.50, $20, $27, or $35. Farm trucks' registration fees are

amended to a formula of $14 for each farm truck 10,000 pounds or less plus $8 for each 2,000 pounds over 10,000 pounds. All other motor vehicles more than 12,000 pounds are placed into categories of 2,000 pound increments and fees are amended to a formula of $45 for each motor vehicle 12,000 pounds or less plus $16.50 for each 2,000 pounds over 14,000.

- *Amends 41-1a-229, 41-1a-302, 41-1a-1206, 41-1a-1207*

HB 208 Special License Plate Fees—Donald R. LeBaron (*Effective July 1, 1992*) The legislation exempted applications and renewals for license plates of Purple Heart recipients, former prisoners of war, and survivors of the Japanese attack on Pearl Harbor from additional license plate fees.

- *Amends 41-1a-1216*

HB 213 Higher Education Special Group License Plates—David S. Ostler (*Effective April 27, 1992*) This bill provided for special group license plates issued by the Motor Vehicle Division to a contributor to a higher education institution's scholarship fund. An applicant must contribute at least $25 to a named institution and submit a contributor verification from the institution at the time of issuance or renewal of a collegiate license plate. Collegiate license plates are exempt from using the state distinctive logo and from paying additional application or renewal fees. The Motor Vehicle Division is allowed to charge a reasonable fee for expenses in issuing and renewing the collegiate license plates and the state auditor may audit each institution to verify use of contributions.

- *Amends 41-1a-408, 41-1a-409, 41-1a-1216*

HB 214 Handicapped Parking Permit Amendments—Gale E. Voigt (*Effective April 27, 1992*) Allows organizations that use vehicles primarily for the transportation of disabled persons to be issued handicapped special group license plates, temporary removable windshield placards. The Tax Commission is required to make rules establishing qualifying criteria for handicapped special group license plates, temporary removable windshield placards, and removable windshield placards. The rules must include requirements that a physician certification accompany applications, the applicants must meet federal definitions for a disability, and a physician determines expiration dates for temporary disabilities. All existing temporary placards are required to be returned to the division by January 1, 1993.

- *Amends 41-1a-408*

HB 480 Motor Vehicle Act Amendments—Christine R. Fox (*Effective March 13, 1992*) The legislation repealed 25 sections of Chapter 1, Title 41, Motor Vehicle Act in connection with the recodification of that chapter into Chapter 1a, Title 41.

SB 1 Drivers Training Fee Increase—David H. Steele (*Effective July 1, 1992*) The legislation increased the automobile driver education tax from $2 to $2.50 when registering or renewing registration of a motor vehicle. The reimbursement amount allowed from the Automobile Driver Education Tax Account to the Uniform School Fund increased from $60 to $90 per student.

SB 71 Collection of Personal Property Taxes and Fees—Dix H. McMullin (*Effective April 27, 1992*) Establishes procedures for one-stop payment of licensed vehicle fees.

- *Amends 59-2-406, 59-2-407*

SB 106 Salvage Vehicle Amendments—Craig A. Peterson (*Effective April 26, 1992*) The legislation amended definitions related to motor vehicle salvage certificates, component parts, major damage, and titling. To obtain an unbranded title to a salvage vehicle, a pre-repair inspection from a certified vehicle inspector is required, and an interim inspection may be required, attesting that repairs are complete.

SB 134 Antique Vehicles License Plates—Glade Nielsen (*Effective April 27, 1992*) This bill allowed the owner of a motor vehicle of a model year 1968 or older to use approved original license plates issued by the state in the same year as the vehicle. The bill specifies criteria for approving the license plates and requires an application process and payment of fees. Provisions are made to allow an owner of a motor vehicle unable to comply with the criteria related to distinctive numbering to obtain a sticker allowing him to temporarily display the original license plates under certain circumstances such as during club activities and parades.

SB 177 Vintage and Special Interest Vehicles—Glade Nielsen (*Effective July 1, 1992*) The legislation defined "vintage" and "special interest vehicle" and eliminated use of terms "horseless carriage," "collector vehicle," and "antique vehicle." Provisions for optional certificate of title are repealed and provisions for special group license plates for antique vehicles and horseless carriages are replaced with special interest vehicle and vintage vehicle provisions. However, horseless carriage license plates issued prior to July 1, 1992, are allowed to continue to be used.

SB 228 Confidentiality of Motor Vehicle Information—Dix H. McMullin (*Effective April 27, 1992*) Provides that all Motor Vehicle Division records are public unless the division determines, based on a written request by the individual in the record, that the record is protected. Access to public and protected records of the division are governed under the Government Records Access and Management Act with exceptions provided for bona fide security interests, safety, product recall, and law enforcement agencies.

1993

HB 16 Centennial License Plate Amendments—Jeff Alexander (*Effective May 3, 1993*) The legislation allowed statehood centennial license plates to be issued and displayed indefinitely. Beginning January 1, 1997, the $10 annual renewal fee is terminated and the $25 initial fee is deposited in the Transportation Fund, less Tax Commission costs.

- *Amends 9-1-503, 41-1a-408, 41-1a-1216*

HB 72 Re-titling Vehicles—Neal B. Hendrickson (*Effective May 3, 1993*) The legislation allowed a salvage vehicle to be re-titled under certain circumstances after inspection by a Motor Vehicle Enforcement Division investigator, and if the applicant pays an inspection fee established by the Tax Commission.

- *Amends 41-1a-1010, 41-1a-1011*

HB 112 Motorcycle Safety Education Program—Melvin R. Brown (*Effective July 1, 1993*) Exempts motorcycles from the automobile driver education fee and increases motorcycle registration and motorcycle driver license fees to fund a motorcycle safety education program and advisory committee, and requires the Department of Public Safety to make rules to implement the program and to establish program standards including curriculum and instructor qualifications.

HB 229 Motor Vehicle Amendments—Stephen M. Bodily (*Effective May 3, 1993*) The legislation made technical changes to the farm truck definition and temporary permit provisions for a newly purchased vehicle. A requirement that a signature on a vehicle title be notarized is deleted. The number of applications required to obtain special group license plates is increased from 50 to 500. The Motor Vehicle Enforcement Division is given responsibility regarding vehicle damage disclosure statement forms and unbranded title applications. The Tax Commission may revoke the registration of a vintage vehicle for certain violations. Off-highway vehicle records are classified the same as motor vehicle records.

HB 232 Motor Vehicle Owner's or Operator's Security Exemption—Grant D. Protzman (*Effective May 3, 1993*) Provides that a motor vehicle not operated or moved on the highway is not required to have owner's or operator's security.

- *Amends 41-12a-301, 41-12a-302*

HB 240 Vehicle Title, Registration, and License Plate Fees—Stephen M. Bodily (*Effective July 1, 1993*) The legislation clarified license plate, title, and registration certificate fees. Repealed a license plate transfer fee. Permitted the Tax Commission to keep $4 of the $5 license plate fees, any decal fees, and actual cost of decal for special group license plates as non-lapsing money for purchase and distribution of license plates and decals. The Tax Commission is allowed to establish fees for postage and replacement decals.

HB 263 Registration and Licensing of Commercial Vehicles—Ronald J. Greensides (*Effective July 1, 1993*) The legislation updated and clarified the language related to apportioned registration and reporting instate mileage of interstate commercial vehicles. The fiscal mileage-reporting period is July 1 through June 30 of the following year. Weight categories for the equalized highway use tax for out-of-state motor carriers are adjusted slightly.

SB 92 Special License Plates—Wildlife Resources—Scott N. Howell (*Effective July 1, 1993*) The legislation provided for a wildlife special group license plate issued by the Motor Vehicle Division to a contributor to the Division of Wildlife Resources, and established annual MVD verification requirements.

- *Amends 41-1a-408, 41-1a-1216*

1994

HB 33 Uninsured Motorist Identification Database—Kelly C. Atkinson (*Effective July 1, 1994*) The legislation established an uninsured motorist identification database program administered by the Department of Public Safety. The department must contract with a third-party agent to maintain a database to identify uninsured motor vehicles. Insurance companies are required to provide a monthly record of each motor vehicle insurance policy issued. A $1 uninsured motorist identification fee is imposed on each motor vehicle registered, except commercial fleet vehicles, to offset the costs. Prior to July 1, 1995, only tests of the database will be done. Beginning July 1, 1995, the agent is required to distribute notices requiring motor vehicle owners to provide proof of insurance if their vehicle shows no insurance for three consecutive months. A letter from an insurance agent verifying coverage may establish proof of insurance. A person who discloses information from the database for unauthorized purposes is guilty of a third degree felony. $1.4 million is appropriated for Fiscal Year 1994-95 to the department to pay for the program. The program sunsets on July 1, 1996, and a legislative interim committee must study the program during the 1995 interim. Establishes an uninsured motorist identification database program administered by the Department of Public Safety

- *Amends 41-1a-203, 41-12a-303.2, 63-49-19, 63-55-231, 63-55-241;*
- *Enacts 31A-22-314, 41-1a-120, 41-1a-1218, 41-1a-801, 41-12a-802, 41-12a-803, 41-12a-804, 41-12a-805, 41-12a-806*

HB 179 Registration of Vehicles—Ronald J. Greensides (*Effective May 2, 1994*) The legislation defined "domicile" and "resident" and required vehicles to be registered in the state within 60 days of establishing residency. The fine for a violation is $200, but may be reduced to $50 by presenting evidence of current registration at the time of the court hearing. Fifty percent of the penalty is retained by the law enforcement agency, and the remainder must be transmitted to the state treasurer for deposit in the General Fund.

- *Amends 41-1a-202, 41-1a-1303*

HB 192 Parking Enforcement for Persons with Disabilities—Arlo D. James (*Effective May 2, 1994*) The legislation allows law enforcement agencies to appoint volunteers to issue citations to persons who violate parking provisions for persons with a disability. The designation for handicapped special group license plates is changed to persons with a disability special group license plate.

- *Amends 41-1a-408, 41-1a-414, 41-1a-1211, 41-1a-1306, 77-7-18*

SB 70 Un-branding Motor Vehicle Titles—George Mantes (*Effective May 2, 1994*) The legislation provided that a motor vehicle originally titled in the state that had its title branded because of vehicle defects may have the title unbranded if all the defects are fixed and procedures are followed. Disclosure requirements for vehicles with branded titles are amended to require disclosure prior to completing the sale, rather than at the time of sale.

- *Amends 41-1a-522, 41-3-408;*
- *Enacts 41-3-409.5*

SB 122 Motor Vehicle Code Amendments—George Mantes (*Effective May 2, 1994*) The legislation repealed a provision that a vehicle seven years old or older is not a salvage vehicle, and does not qualify for an unbranded title. The weight categories for farm truck fees are amended to conform with other motor vehicle weight categories affecting registration fees for certain farm trucks. Government license plates are exempt from the $5 new license plate fee, and applicants for amateur radio operator plates must pay the $5 new license plate fee and existing $5 plate fee.

- *Amends 41-1a-213, 41-1a-222, 41-1a-416, 41-1a-1001, 41-1a-1002, 41-1a-1206, 41-1a-1211*

SB 217 Driving Without Evidence of Insurance Sanctions—David H. Steele (*Effective May 2, 1994*) The legislation increases the penalty for not having evidence of owner's or operator's security in the motor vehicle from a class C to a class B misdemeanor, and requires mandatory revocation of the person's driver license until the person provides proof of owner's or operator's security. The proof of owner's or operator's security must be maintained with the Department of Public Safety for three years, and an issuer must provide notice to the department if the policy is canceled. On a second or subsequent conviction, the court must require the surrender of the person's vehicle registration materials, and the Motor Vehicle Division must revoke the registration if the person is the owner of the motor vehicle until the person shows proof of owner's or operator's security or until the court or the Department of Public Safety notifies the division. A letter from an insurance agent verifying insurance coverage is considered an affirmative defense. A person who provides false evidence to owner's or operator's security is guilty of a class B misdemeanor.

- *Amends 41-12a-303.2;*
- *Enacts 41-12a-303.3*

1995

HB 55 Motor Vehicle Customer Changes—R. Mont Evans (*Effective July 1, 1995*) The legislation eliminated the option of having counties collect motor vehicle uniform fees and renewal of registration fees and having the state collect all other motor vehicle fees. The governor is required to include revenues and expenditures for collecting the fees as part of the 1996-97 fiscal year budget.

- *Amends 59-2-406, 63-38-2*

HB 148 Vehicle License Plates for Firefighters—Eli H. Anderson (*Effective May 1, 1995*) The legislation required the Motor Vehicle Division to issue special group license plates to an applicant who is a currently employed or retired firefighter. Firefighter license plates are exempted from the $50 original special group license plate application fee and the $10 special group license plate application renewal fee.

- *Amends 41-1a-408, 41-1a-1211*

HCR 1 Resolution Urging the Use of Centennial Plates—Jordan Tanner (*Effective February 24, 1995*) The legislation encouraged vehicle owners in the state to purchase centennial plates to signify their commitment to and support of the statehood centennial.

SB 45 Highway Patrol Retention of Penalty—Wilford R. Black Jr (*Effective May 1, 1995*) The legislation clarified that there is a $200 minimum fine for not registering a vehicle in this state within 60 days of establishing residency. Provisions are repealed that directed 50 percent of the penalty to be retained by the law enforcement agency that cites the person and the remainder deposited in the General Fund.

- *Amends 41-1a-1303*

SB 67 Wildlife License Plates—Joseph L. Hull (*Effective July 1, 1995*) The legislation allowed contributors to the Division of Wildlife Resources to make their donation to the Motor Vehicle Division prior to obtaining or renewing a wildlife license plate.

- *Amends 41-1a-408, 41-1a-1201*

SB 157 Uniform Fee on Tangible Personal Property—Lyle W. Hillyard (*Effective July 1, 1995*) Requires, as a condition of registration, that the uniform fee in lieu of property taxes be paid for aircraft, boats, and motor vehicles brought into the state unless all property taxes or uniform fees imposed by the state of origin have been paid for the current year.

SB 263 Transfer of Motor Vehicle Title—George Mantes (*Effective May 1, 1995*) The legislation repealed the provision that the transfer of a vehicle is not effective until the Motor Vehicle Division issues a new certificate of title and registration.

- *Repeals 41-1a-707*

1995 First Special Session

SB 1 Licensing and Registration of Interstate Vehicles—George Mantes (*Effective May 1, 1995*) Amends certain apportioned vehicle registration classifications and procedures to conform to the International Registration Plan.

- *Amends 41-1a-202, 41-1a-222, 41-1a-301*

1996

HB 2 Uninsured Motorist Identification Program (*Effective April 29, 1996*) The legislation extended the sunset date for the uninsured motorist identification program from July 1, 1996 to July 1, 1998; clarified that motor vehicle insurance policies in effect for the previous month are the records which insurers must provide each month; and allowed the Motor Vehicle Division to direct the designated agent to provide notice to an owner of a vehicle that he must provide proof of insurance if the vehicle is shown as uninsured for three months. (Transportation and Public Safety Interim Committee)

HB 50 Vehicle Owner's or Operator's Security (*Effective April 29, 1996*) The legislation repealed a requirement that motor vehicle insurance be maintained whenever a motor

vehicle is registered and only requires insurance when the motor vehicle is operated on a highway.

HB 170 Veterans License Plates (*Effective April 29, 1996*) The legislation allowed a contributor of $25 to the Office of Veterans' Affairs to obtain a veterans license plate beginning January 1, 1997. The Veterans' Advisory Council must approve use of the monies generated.

SB 17 Impounding Unregistered Vehicles (*Effective April 29, 1996*) The legislation restricted impounds by the Motor Vehicle Division or any peace officer to a vehicle being operated on a highway with registration that has been expired for more than three months, a vehicle being operated on a highway having never been properly registered by the current owner, or a vehicle with suspended or revoked registration.

SB 58 Olympic License Plates (*Effective April 29, 1996*) The legislation allowed the issuance of Olympic license plates beginning no sooner than January 1, 1997 through June 30, 2002. A special donation of $22 is required. Proceeds less administrative costs must go to the Salt Lake Olympic Organizing Committee's Olympic for Youth and Children Account.

SB 66 Dealer License Plates (*Effective April 29, 1996*) The legislation allowed only two dealer license plates to be issued to each licensed dealer who sells at least three motor vehicles in a 12-month period, plus one additional plate for every 25 motor vehicles sold by the dealer each year. The Motor Vehicle Enforcement Division must determine the number of dealer plates that may be issued or renewed each year. The division is allowed to recall, redesign, and reissue dealer plates, as needed, for administration.

SB 80 Motor Vehicle; Part Year Registration (*Effective April 29, 1996*) The legislation repealed provisions allowing part year vehicle registration for motor vehicles 12,000 pounds or less.

HB 58 Driving under the Influence; Repeat Offenders (*Effective July 1, 1996*) The legislation required that license plates and registration materials of a vehicle used in a DUI by an owner-operator of the vehicle be removed, seized, and forwarded to the Motor Vehicle Division within five days. The Motor Vehicle Division must revoke the registration, grant a temporary permit effective for only 29 days, and give notice to the registered owner of procedures for the return of the vehicle and registration. The administrative impound fee is increased from $25 to $100, and $75 of the fee is deposited in the General Fund. Unless the person successfully appeals his driver license suspension, registration may not be issued for 120 days. After that time, the person must apply for a new registration, including inspections and paying new registration fees. A court is allowed to impose combinations of jail and community service for DUI offenders. Minimum fines are increased.

SB 42 Motor Carrier Deregulation (*Effective July 1, 1996*) The legislation eliminated the regulation of motor carriers as public utilities, the public utility regulation fee charged to motor carriers, requirements for motor carriers to file financial information and provide

copies of rates and fares, and the requirement for household goods and passenger carriers to file tariffs. The terms motor carrier, common carrier, contract carrier, household goods, and warehouseman are removed from sections of the code related to economic regulation. The Motor Carrier Safety Act is created requiring the Department of Transportation to adopt, administer, and enforce the Federal Motor Carrier Safety Regulations including insurance requirements. Provisions of the code related to motor carriers are moved to the Motor Carrier Safety Act, including the Motor Carrier Advisory Board, liability for loss or damage to freight, ports-of- entry, tow trucks, and civil penalties. The department is required to conduct compliance audits and inspections. Authorization is given to inspect records and equipment of motor carriers. The department can enter interstate agreements, issue cease and desist orders, and notify the Motor Vehicle Division, who must refuse registration or suspend or revoke registration of motor carriers found in violation of the act. The department is allowed to set maximum rates that tow trucks and impound yards may charge if they are used in response to a peace officer dispatch call, a Motor Vehicle Division call, or other call when the owner has not consented to the removal of the vehicle. A violation of the act is a Class B misdemeanor for a first conviction and a Class A misdemeanor for a second or subsequent conviction. The Motor Vehicle Division is required to collect a $6 motor carrier fee for registration or renewal in the state of all motor vehicles or combination of motor vehicles over 12,000 pounds gross laden weight. The department must collect the same fee for other commercial vehicles operated in the state. All fees and civil fines must be deposited in the Transportation Fund. Numerous conforming amendments are made, including repeal of several former economic regulation sections. (Transportation and Public Safety Interim Committee)

1997

HB 32 Recreation Impact Fees—John L. Valentine (*Effective July 1, 1997*) The legislation imposed a 25 cent search and rescue surcharge on each wildlife habitat authorization and a 50 cent search and rescue fee on each registered off-highway vehicle, motorboat, and sailboat. The bill created the Search and Rescue Financial Assistance Program in which the surcharges and fees are deposited and from which counties can be reimbursed for search and rescue expenses. A seven member Search and Rescue Advisory Board is created to disperse the funds. The Comprehensive Emergency Management Division is required to make rules establishing procedures and criteria for reimbursable expenses. It also appropriated $80,000 to the program from the General Fund for fiscal year 1997-98.

- *Amends 17-22-2, 23-19-42, 41-22-19, 73-18-22;*
- *Enacts 41-22-34, 53-2-107, 53-2-108, 73-18-24*

HB 414 Registration Fee on Vehicles—John L. Valentine (*Effective July 1, 1997*) The legislation increased vehicle registration fees by $10 for motorcycles, for motor vehicles of 12,000 pounds or less gross laden weight, and for vintage vehicles; increased all other vehicle registration fee amounts approximately 10 percent; and provided for fees collected to be deposited in the Centennial Highway Trust Fund.

- *Amends 41-1a-1201, 41-1a-1206, 63-49-22*

SB 21 Emissions Inspection on Newer Vehicles—Robert M. Muhlestein (*Effective January 1, 1998*) The legislation reduced the required frequency of emissions inspections for specified vehicles.

- *Amends 41-6-163.6*

SB 23 Driver License Amendments—David H. Steele (*Effective May 5, 1997*) Repeals a provision requiring proof of insurance after a conviction in order to preserve vehicle registration; allows information from the Uninsured Motorist Identification Database Program to be considered evidence of insurance after an accident; changes the limit to $1,000 under which post-accident security is required; repeals the requirement that a court confiscate a driver license for motor vehicle insurance offenses; specifies criminal penalties for drive license offenses; establishes maximum periods for which the driver license division must extend driver license sanctions and impose other court-ordered sanctions; adjusts the categories for speed severity provisions; and repeals perjury provisions related to a driver license.

- *Amends 41-6-35.5, 41-12a-501, 41-12a-604, 53-1-116, 53-3-202, 53-3-203, 53-3-207, 53-3-217, 53-3-219, 53-3-220, 53-3-221, 53-3-231;*
- *Repeals 41-12a-412, 53-3-228, 53-3-230*

SB 52 Watercraft—Liability Insurance—Nathan C. Tanner (*Effective January 1, 1998*) Requires owners of personal watercraft to maintain owner's or operator's security on their personal watercraft; specifies means of complying with security requirements; and provides for enforcement of security requirements and criminal penalties.

- *Enacts 31A-22-1501, 31A-22-1502, 31A-22-1503, 31A-22-1504, 73-18-13.5, 73-18-13.6, 73-18c-101, 73-18c-102, 73-18c-103, 73-18c-201, 73-18c-301, 73-18c-302, 73-18c-303, 73-18c-304, 73-18c-305, 73-18c-306, 73-18c-307, 73-18c-308*

SB 117 Commercial Vehicle Registration—David H. Steele (*Effective May 5, 1997*) This legislation defined "county-assessed commercial vehicles" in order to provide for the collection and assessment of property taxes on vehicles by the state or county. State-assessed commercial vehicles include vehicles operated interstate. This bill also amended the apportionment provisions for property taxes of commercial vehicles.

- *Amends 17-41-101, 41-1a-102, 41-1a-202, 41-1a-203, 41-1a-215, 41-1a-222, 41-1a-228, 41-1a-301, 59-2-102, 59-2-201, 59-2-203, 59-2-302, 59-2-327, 59-2-402, 59-2-403, 59-2-405, 59-2-801, 59-2-1307, 59-2-1308, 59-2-1309*

SB 161 Motor Vehicle Compliance with Insurance, Registration, And Sales Tax Requirements—Craig A. Peterson (*Effective March 19, 1997*) The legislation increased the penalty beginning October 1, 1997, for driving a vehicle not properly registered in this state from a class C misdemeanor with a minimum $200 fine to a class B misdemeanor with a minimum $1,000 fine. A court may not reduce the fine unless the violator presents evidence that the vehicle is registered properly and the violation has not existed for more than one year. The Uninsured Motorist Identification Database Program is amended to allow database information to be used to enforce laws related to motor

vehicle registration and sales tax and for audits by the state auditor or the legislative auditor general.

- *Amends 31A-22-315, 41-a1-1303, 41-12a-803, 41-12a-804, 41-12a-805, 41-12a-806*

SB 204 Centennial License Plate Amendments—Joseph L. Hull (*Effective July 1, 1997*) This legislation allowed original issue license plates to be statehood centennial license plates or ski Utah license plates and eliminates the $25 special fee for original centennial plates.

- *Amends 9-1-501, 9-1-502, 9-1-504, 9-1-505, 41-1a-402, 41-1a-408, 41-1a-1201, 41-1a-1211;*
- *Repeals 9-1-503*

1998

HB 14 Motor Vehicle Safety Inspection—Wayne A. Harper (*Effective January 1, 1999*) Requires a motor vehicle newer than five years old to be safety inspected only every other year. In an odd-numbered year, only odd-numbered model year vehicles newer than five years old are required to have a safety inspection. In an even-numbered year, only even-numbered model year vehicles newer than five years old are required to have a safety inspection. The charge for the safety inspection certificate is increased from $1 to $1.50. The first 50 cents goes to administer the program and the remainder is deposited in the Transportation Fund.

- *Amends 41-1a-203, 41-1a-205, 416-6-163.6, 53-8-204, 53-8-205, 53-8-206*

HB 177 Collection of Uniform Motor Vehicle Fees Amendment—Don E. Bush (*Effective July 1, 1998*) This legislation increased the reimbursement fee for collecting motor vehicle fees to $2.00 per standard unit for the first 5,000 standard units in each county and $1 per standard unit for all other standard units. The $1 per standard unit amount shall be annually adjusted beginning July 1, 1999. The bill also provided that the party contracting to perform services shall be subject to a penalty if that party's performance is below performance standards that the Tax Commission shall establish by rule. Finally, the bill provided that a county may change the election it makes on who shall collect motor vehicle fees by providing written notice of the change to the Tax Commission at least 18 months before the change takes effect.

- *Amends 59-2-406*

HB 220 Display of License Plates on Trucks and Trailers—Gerry A. Adair (*Effective May 4, 1998*) This legislation provided that single trucks (trucks where the storage unit is part of the truck) shall display the apportioned license plate on the rear of the vehicle.

- *Amends 41-1a-301*

HB 244 DUI Penalties Amendment—Perry Buckner (*Effective May 4, 1998*) Repeals the requirement that the license plates and registration materials of a vehicle used in a DUI be removed, seized, and forwarded to the Motor Vehicle Division. The bill repeals the requirement that the Motor Vehicle Division revokes the registration, grant a temporary

permit effective for only 29 days, and give notice to the registered owner of procedures for the return of the vehicle, registration, and plates.

- *Amends 41-1a-211, 41-6-44.30*

HB 253 Vehicle Safety Inspection Certificate Amendments—Gary F. Cox (*Effective May 4, 1998*) The legislation extended the period for which a vehicle safety inspection certificate may be used (from two months to six months) when the title of a leased vehicle is transferred to the lessee of the vehicle.

- *Amends 41-1a-205*

HB 259 Sale of Vehicle—Brian R. Allen (*Effective July 1, 1998*) Provides that a new motor vehicle is exempt from the requirement of a safety inspection if: (1) a new car pre-delivery inspection was made by the dealer; (2) the dealer provides a written disclosure statement of any known deficiency that would cause the motor vehicle to fail a safety inspection; and (3) the buyer signs the disclosure statement.

- *Amends 41-1a-205, 53-8-205*

SB 6 Enforcement and Penalties of Uninsured Motor Vehicle Violations—David H. Steele (*Effective May 4, 1998*) This legislation authorized the Tax Commission to revoke a vehicle's registration if the Dept. of Public Safety notifies the Tax Commission that a person has been convicted of operating a motor vehicle without insurance. If a vehicle's registration is revoked for lack of insurance, that registration may not be renewed without payment of a $50 reinstatement fee, in addition to other registration fees. The legislation also required the internal audit unit of the Tax Commission to audit the program annually and increases the fines for driving without insurance.

- *Amends 41-1a-110, 41-12a-302, 41-12a-303.2, 41-12a-803, 41-12a-804, 41-12a-805;*
- *Enacts 41-1a-1220*

SB 8 Reauthorization of and Amendments to Uninsured Motorist Database Program—David H. Steele (*Effective May 4, 1998*) This legislation extended the sunset date of the uninsured motorist database from July 1, 1998 until July 1, 2000. Clarifies that the database does not encompass trailers and semi-trailers.

- *Amends 41-12a-802, 63-55-231, 63-55-241*

SB 24 Snowmobile Special License Plates—John P. Holmgren (*Effective July 1, 1998*) This bill allows a contributor of $25 to the Division of Parks and Recreation to obtain snowmobile license plates beginning January 1, 1999 if the division provides at least $9,000 for program start-up costs from the Off-highway Vehicle Account. Proceeds of the license plate, less administrative costs, must go to the division for snowmobile programs. A person who purchases snowmobile license plates is exempt from the $50 original issue fee and the annual $10 fee required for special group license plates.

- *Amends 41-1a-408, 41-1a-1201, 41-1a-1211*

SB 50 Property Taxes—Uniform Fees and Certified Tax Rate—George Mantes (*Effective January 1, 1999*) For motor vehicles 12,000 pounds and under, the legislation imposes an

annual uniform fee based on the age of the vehicle. The fee shall be assessed at the time of registration and renewal of registration. For the 1999 calendar year, the certified revenue levy shall be adjusted by the amount necessary to offset the adjustment in revenues from the uniform fee on motor vehicles. The legislation also modifies the equalized highway use tax for out-of-state carriers.

- *Amends 41-1a-222, 41-1a-301, 53A-17a-135, 59-2-405, 59-2-406, 59-2-801, 59-2-906.1, 59-2-924, 59-7-611, 59-10-601;*
- *Enacts 59-2-405.1*

SB 53 Motor Vehicle Business Regulation—George Mantes (*Effective May 4, 1998*) The legislation provided definitions for special equipment, special equipment dealer, and used motor vehicle; provides for a special equipment dealer's license. This bill prohibited a used motor vehicle dealer from obtaining a title only to a vehicle that has been driven less than 7,500 miles and advertising that vehicle as used. Allowed the Motor Vehicle Enforcement Division to suspend, deny or revoke the license of a licensee/applicant if the licensee/applicant has had charges filed against him for violation of a federal or state motor vehicle law.

- *Amends 41-3-102, 41-3-202, 41-3-204, 41-3-205, 41-3-209, 41-3-210, 41-3-601;*
- *Enacts 41-3-703*

SB 134 Soil Conservation Special License Plate—Alarik Myrin (*Effective July 1, 1998*) Allows a contributor of $25 to the Department of Agriculture and Food to obtain a soil conservation license plate beginning January 1, 1999 if soil conservation districts provide at least $9,000 for program start-up costs from private funds. Proceeds from the license plates, less administrative costs, must go to the department for soil conservation districts. A person who purchases soil conservation license plates is exempt from the $50 original issue fee and the annual $10 fee required for special group license plates.

- *Amends 41-1a-408, 41-1a-1201, 41-1a-1211*

SB 215 License Plates for Children's Issues—Pete Suazo (*Effective July 1, 1998*) Allows a contributor of $25 to the Guardian Ad Litem Services Account and the Children's Museum of Utah to obtain children's issue license plates beginning January, 1999 if the Guardian Ad Litem Services director and the Children's Museum of Utah each provide at least $4,500 for program start-up costs from private funds. Proceeds from the license plates, less administrative costs, go to the Guardian Ad Litem Services Account and the Children's Museum of Utah. A person who purchases children's issue license plates is exempt from the $50 original issue fee and the annual $10 fee required for special group license plates.

- *Amends 41-1a-408, 41-1a-1201, 41-1a-1211*

1999

HB 16 Collegiate License Plates—Afton B. Bradshaw (*Effective July 1, 1999*) Beginning March 1, 2000, allows collegiate license plate applicants the option to make the required

annual contribution to the collegiate institution or directly with the Motor Vehicle Division.

- *Amends 41-1a-408*

HB 35 Off-highway Vehicle Program Funding—Kevin S. Garn (*Effective July 1, 1999*) Increases the annual amount of motor fuel tax the Tax Commission is required to deposit into the Off-Highway Vehicle Account from $600,000 to $850,000.

- *Amends 59-13-201*

HB 61 Motor Vehicle Registration Amendments—Loraine T. Pace (*Effective May 3, 1999*) Repeals the requirement that an application for vehicle registration include the applicant's signature in ink.

- *Amends 41-1a-209*

HB 201 Motor Vehicle Dealer Filings—Wayne A. Harper (*Effective May 3, 1999*) Repeals a requirement that a licensed vehicle dealer pay the sales tax on application for title or registration of each vehicle sold if they are not current in the payment of sales taxes.

- *Amends 59-12-107*

HB 202 Use of Olympic License Plates—Jordan Tanner (*Effective May 3, 1999*) Provides that members of the legislature may select the Olympic license plate as the special group license plate issued to legislators upon payment of appropriate fees.

- *Amends 41-1a-408, 41-1a-417*

HB 208 License Plate Renewal for Persons with Disabilities—Marda Dillree (*Effective July 1, 1999*) Extends the expiration date from one to two years for a removable windshield placard used for parking privileges for a person with a disability.

- *Amends 41-1a-408*

HB 215 Vehicle Registration Amendments—Gerry A. Adair (*Effective May 3, 1999*) Allows signed statements instead of affidavits for various actions related to the registration of a motor vehicle and off-highway implements of husbandry.

- *Amends 41-1a-225, 41-1a-226, 41-1a-1009, 41-6-163.6, 41-22-5.5*

HB 228 Motor Vehicle Insurance on Certain Vehicles—Glenn L. Way (*Effective May 3, 1999*) Defines "quasi-public road or parking area" to include a privately-owned and maintained road or parking area that is generally held open for use by the public for vehicular travel or parking. The bill requires an owner or operator of a motor vehicle operated on a quasi-public road or parking area within the state to be insured.

- *Amends 41-6-17.5, 41-12a-301*

HB 255 Vehicle Registration Renewal Requirements—Kory M. Holdaway (*Effective May 3, 1999*) Exempts vehicles with "EX" or "UHP" license plates from displaying an annual decal or a county designation sticker.

- *Amends 41-1a-215, 41-1a-221, 41-1a-402, 41-1a-407*

HB 260 Motor Vehicle Business Regulations—Greg J. Curtis (*Effective May 3, 1999*) As of July 1,1999, requires a new applicant for a motor vehicle dealer's license to complete an eight-hour orientation class and a renewal applicant to complete a three-hour class and pay the costs of the class. The corporate surety bond amount for a motor vehicle dealer is increased from $20,000 to $50,000, and the bond claim language is amended.

- *Amends 41-3-201, 41-3-205, 41-3-206, 41-3-404*

SB 14 Snowmobile User Fee—Lorin V. Jones (*Effective July 1, 1999*) Requires nonresident owners of snowmobiles to pay a snowmobile user fee and terminates the registration requirement for snowmobiles owned by nonresidents. The bill provides for the collection of fees and issuance of decals by agents of the Division of Parks and Recreation and provides for the deposit and use of fee revenue.

- *Amends 41-22-9;*
- *Enacts 41-22-35*

SB 139 Uniform Fee and Registration Fee on Airplanes—Lyle W. Hillyard (*Effective May 3, 1999*) Reduces, over a period of three years, the uniform fee on aircraft required to be registered with the state and increases the registration fee for jet aircraft. Money from aircraft registration fees is allocated to aeronautical operations.

- *Amends 59-2-404, 72-10-110*

2000

HB 20 Special License Plates for Emergency Medical Technicians—DeMar Bud Bowman *(Effective July 1, 2000)* Authorizes Emergency Medical Technician Group License Plates at no cost beginning July 1, 2000

- *Amends 41-1a-408 and 41-1a-1211*

HB 31 Operation of Nonresident-owned Snowmobile—DeMar Bud Bowman (*Effective July 1, 2000*) Provides that snowmobiles owned by nonresidents must be registered in Utah, unless the nonresident-owned snowmobile displays the $30 annual snowmobile user decal that a nonresident may purchase.

- *Amends 41-22-9*

HB 33 Blindness Prevention Checkoff --Afton B. Bradshaw (*Effective July 1, 2000*) Authorizes a $1 blindness prevention checkoff on motor vehicle registrations and renewals.

- *Enacts 41-1a-230 and 53-3-214.5*

HB 195 Boy Scouts of America License Plate—Lowell A. Nelson (*Effective January 1, 2001*) Authorizes Boy Scouts of America special group license plates for individuals contributing at least $25 to BSA; contributions are required upon annual renewal.

- *Amends 41-1a-408, 41-1a-1201 and 41-1a-1211*

HB 209 Driving under the Influence Amendments—Nora B. Stephens (*Effective May 1, 2000*) Increases the DUI administrative impound fee from $100 to $200. The additional $100 fee shall be deposited into the Department of Public Safety Restricted Account.

- *Amends 41-6-44, 41-6-44.6, 41-6-44.7, 41-6-44.10, 41-6-44.30, 53-1-117, 53-3-106, 53-3-223, 53-3-231, 53-3-418, 62A-8-103.5 and 62A-8-107*
- *Enacts 53-3-233*

SB 5 Special Mobile Equipment Amendments—Peter C. Knudson (*Effective July 1, 2000*) Narrows definition of SME by excluding commercial vehicles; provides that UDOT shall determine SME status; provides a 50% exemption from registration fees for trucks used exclusively to pump cement, bore wells or perform crane services with a crane lift capacity of 5 or more tons.

- *Amends 41-1a-102, 41-1a-1206.*
- *Enacts 41-1a-230,*

SB 6 Uninsured Motorist Database Reauthorization—David H. Steele (*Effective May 1, 2000*) Reauthorizes the Uninsured Motorist Database through June 30, 2010.

- *Amends 63-55-231 and 63-55-241,*

SB 40 Uninsured Motorist Database Amendments—David H. Steele (*Effective July 1, 2000*) Requires the USTC to revoke the registration of individuals who fail to obtain vehicle insurance after two notices from Insure-Rite. The bill provides a reinstatement fee of $100, which may be waived if the individual can prove he had insurance at the time the notices were sent.

- *Amends 41-1a-109, 41-1a-110, 41-1a-120, 41-1a-1201, 41-1a-1220, 41-12a-303.2, 41-12a-804, 41-12a-805 and 41-12a-806*

SB 120 Replica Vehicle Provisions—Ed P. Mayne (*Effective May 1, 2000*) This bill provided definitions and limitations of replica vehicles. It provides exceptions for replica vehicles from certain safety and emissions requirements and provided for certification of replica vehicle status prior to inspections.

- *Amends 41-6-150.10;*
- *Enacts 41-6-155.5*

SB 137 Salvage Vehicle Buyers—John L. Valentine (*Effective July 1, 2000*) Establishes a salvage vehicle buyer license; a person may not bid on or purchase a salvage vehicle or branded vehicle at an auto auction nor may an auto auction sell a salvage vehicle or branded title vehicle except to a licensed salvage vehicle buyer; requires the Tax Commission to make rules establishing qualifications for a salvage vehicle buyer license; imposes a $500 fee for a salvage vehicle buyer's license.

- *Amends 41-3-201, 41-3-202, 41-3-601*

SB 163 Sale of Motor Vehicle—Paula F. Julander (*Effective May 1, 2000*) Provides that motor vehicle dealers may be open on Saturday or Sunday, but not both, with some exceptions.

- *Amends 41-3-210, and 41-3-702*

SB 174 Use of Driver License Information --Karen Hale (*Effective May 1, 2000*) Provides that all motor vehicle records are protected unless the subject of the record requests that they be public; allows access to MV records to the extent allowed by federal law; provides that a public record may be used for advertisement or solicitations.

- *Amends 41-1a-116, 53-3-104,*
- *Enacts 53-3-109*

SB 199 Payment to Dealer for Vehicle Use--L. Alma Mansell (*Effective May 1, 2000*) Provides that a dealer fails to deliver the MSO for a vehicle to the DMV within 30 days, the customer may return the vehicle to the dealer if: (1) the vehicle is returned with 180 days of purchase; (2) the customer furnishes the dealer with an odometer disclosure statement; and (3) the customer pays the dealer for the miles the vehicle was driven.

- *Amends 41-3-403*

2001

HB 30 Vehicle Towing and Reporting Requirements—James R. Gowans (*Effective July 1, 2001*) This act consolidates and makes uniform reporting, notification, and retrieval requirements for a vehicle, vessel, and outboard motor that is towed due to abandonment, improper registration, DUI, theft, or public safety concerns. Both a peace officer and tow truck operator must report a vehicle removal immediately. The report is made to the Motor Vehicle Division in a form the division specifies, which may include an electronic form compatible with a database. The division may charge a fee for utilizing the database based on the cost of administering the database. A person may not remove an unattended vehicle without prior authorization of a law enforcement agency or the owner of the property where the vehicle is located. An unattended vehicle is considered abandoned if left for 48 hours, instead of the previous requirement of 24 hours. An authorized towing certificate is required for any tow truck service that performs towing without the knowledge of a vehicle owner. The Department of Transportation is required to make rules for the inspection, investigation, and certification of tow truck motor carriers, tow trucks, and drivers and the department may charge a biennial fee to cover its costs. A tow truck operator who removes a vehicle from private property without the owner's knowledge must immediately report the removal to law enforcement and send a certified letter to the owner within two business days. Until a tow truck motor carrier reports the removal of a vehicle, no fee may be collected for the removal and no storage fees may be charged. All towing and storage fees must be conspicuously posted. (Transportation Interim Committee)

- *Amends 41-1a-1101, 41-6-44.30, 41-6-102, 41-6-116.10, 53-1-106, 53-3-106, 72-9-601, 72-9-602, 72-9-603, 73-18-12.7, 73-18-12.8, 73-18-20.1, 73-18-20.2;*
- *Enacts 41-6-102.5, 41-6-102.7. 2001 Utah Laws 202*

HB 63 Off-highway Vehicle Registration Amendments—Brent H. Goodfellow (*Effective July 1, 2001*) This act repeals a provision that requires each off-highway vehicle be given an additional assigned identification number upon initial registration that would stay with the off-highway vehicle for subsequent annual registrations until ownership is transferred.

- *Amends 41-22-3, 2001 Utah Laws 23*

HB 74 Unauthorized Control of a Motor Vehicle: Amendments—Gary F. Cox (*Effective April 30, 2001*) This act provides that wrongful appropriation or unauthorized control of a motor vehicle is a lesser included offense of theft.

- *Amends 41-1a-1314, 76-6-404.5. 2001 Utah Laws 48*

HB 92 Spay and Neuter License Plate—Jackie Biskupski (*Effective July 1, 2001*) This act authorizes spay and neuter special group license plates for contributors to No More Homeless Pets in Utah for distribution to pet spay and neuter programs. Beginning January 1, 2002, the Motor Vehicle Division may issue the plates if a $9,000 contribution for startup material and programming is provided to the division by No More Homeless Pets in Utah.

- *Amends 41-1a-408, 41-1a-1201, 41-1a-1211. 2001 Utah Laws 345*

HB 190 Original Issue License Plate Amendments—Rebecca D. Lockhart (*Effective April 30, 2001*) This act amends the vehicle model year for vehicles allowed to use original issue license plates from 1968 to 1973.

- *Amends 41-1a-416. 2001 Utah Laws 34*

HB 289 Clean Fuel Vehicles-Use of High Occupancy Vehicle Lanes—Don E. Bush *(Effective July 1, 2001)* This act authorizes clean fuel special group license plates beginning October1, 2001, for holders of a current clean special fuel certificate. The act authorizes vehicles with clean fuel special group license plates to travel in lanes designated for high occupancy vehicles, regardless of the number of occupants. The act provides a repeal date of July 1, 2004 for this high occupancy vehicle lane privilege.

- *Amends 41-la-408, 41-la-1211, 41-6-53.5, 63-55-241. 2001 Utah Laws 369*

SB 108 Licensure of Motor Vehicles—Ed P. Mayne (*Effective April 30, 2001*) This act requires applicants for new vehicle registration to show a valid driver license, unless a dealer sold the vehicle.

- *Enacts 41-1a-210.5. 2001 Utah Laws 242*

SB 166 Mobile Home Park Residency Amendments—Dan R. Eastman *(Effective April 30, 2001)* The act provides specific criteria by which the Motor Vehicle Division may disclose the name and address of the lien-holder or mobile home owner of an abandoned mobile home to the owner of a mobile home park and modifies provisions related to changes in service charges to residents of mobile home parks. The act modifies provisions related to eviction proceedings and amends provisions related to lien-holder and owner of a mobile home's rights and liabilities after receipt of a notice of abandonment or issuance of a writ or restitution. The act defines abandonment of a mobile home space or mobile home and designates park procedure in the event of abandonment. The act amends the procedure after an eviction judgment has been entered by a court and allows mobile home park residents to form associations and outlines the requirements of those associations.

- *Amends 41-1a-116, 57-16-4, 57-16-5, 57-16-6, 57-16-9, 57-16-15.1, 63-2-202;*

- *Enacts 57-16-13, 57-16-14, 57-16-16. 2001 Utah Laws 256*

2001 First Special Session

SB 1004 Registration and Taxation of Vehicles for Sports Events—Sen. John W. Hickman (*Effective August 20, 2001*) This act addresses the issuance of temporary permits or temporary sports event registration certificates by the Motor Vehicle Enforcement Division or a motor vehicle dealer, and addresses the suspension or revocation of the authority of a motor vehicle dealer to issue a temporary permit or a temporary sports event registration certificate. The act requires the Motor Vehicle Enforcement Division to impose fees for issuing a temporary permit or a temporary sports event registration certificate, and provides that the fees may be used as dedicated credits toward the costs of the division. The act subjects a motor vehicle issued a temporary sports event registration certificate to a $5 uniform fee in lieu of property taxes, addresses the imposition of property taxes and uniform fees on tangible personal property, and provides a sales and use tax exemption for the lease or use of a motor vehicle issued a temporary sports event registration certificate.

- *Amends 41-1a-202, 41-3-304, 59-2-405, 59-2-405.1, 59-12-104;*
- *Enacts 41-3-306, 41-3-603*

2002

HB 4 Motor boating and Boating Under the Influence—Provisions—Rep. Lorin Pace (*Effective July 1, 2002*) Increases the administrative impound fee for a boat impounded for boating under the influence from $25 to $200. The matches the administrative impound fee imposed for vehicles impounded for DUI.

HB 31 License Plate Requirements—Rep. Brad King (*Effective May 6, 2002*) Eliminates the county designation decal from license plates.

- *Amends 41-1a-402, 41-1a-407;*
- *Repeals 41-1a-406*

HB 118 Special License Plates for Search and Rescue Teams—Rep. B. Ferry (*Effective October 1, 2002*) Authorizes a special group license plate for current members of a search and rescue team; imposes an additional $5 fee for the original purchase of the plates (no additional fee for the renewal); license plate will bear the search and rescue team member's radio call sign.

- *Amends 41-1a-408, 41-1a-1211*

HB 171 Low-speed Electric Vehicles on Certain Highways—Rep. Don Bush (*Effective October 1, 2002*) Defines a low-speed vehicle and considers it a motor vehicle for all purposes, including titling, registration, license plates, property tax, and fuel tax; restricts a low-speed vehicle to certain low-speed streets; exempts a low-speed vehicle from emission inspections.

- *Amends 41-6-1;*
- *Enacts 41-6-117.6*

HB 172 Vehicle Safety Inspection Amendments—Rep. Wayne Harper (*Effective January 1, 2003*) Decreases the frequency of required vehicle safety inspections from every 2 years for vehicles less than 5 years old to every 2 years for vehicles less than 8 years old; decreases the frequency of required emissions inspections, to the extent allowed under the federally approved state implementation plan for air quality, to require emissions inspections every 2 years for vehicles that are less than 6 years old; increases fees for safety and emissions inspections.

- *Amends 41-6-163.6, 53-8-204, 53-8-205, 53-8-206*

HB 281 Regulation of Personal Motorized Mobility Devices—Rep. G. Curtis (*Effective May 6, 2002*) Defines and exempts personal motorized mobility devices from vehicle registration and insurance requirements.

- *Amends 41-1a-202, 41-6-1, 41-6-90.5, 41-6-107.8, 41-12a-301*

HB 337 Veterans Service Organizations Special License Plates—Rep. Steven R. Mascaro (*Effective October 1, 2002*) Increases the decals veterans' special group license plates may display to include a decal for the American Legion.

- *Amends 41-1a-408*

SB 6 Application for Vehicle Title Amendments—Sen. Dan Eastman (*Effective May 6, 2002*) Provides that only one owner of a motor vehicle, and not all owners, must sign the title application.

- *Amends 41-1a-512*

SB 15 Organ Donation Checkoff—Sen. Karen Hale (*Effective July 1, 2002*) This act allows a voluntary $1 contribution to promote and support organ donation from an applicant for renewal of motor vehicle registration or driver license. The act creates the Organ Donation Contribution Account and allows the Department of Health to administer the account. The Department of Health selects and distributes monies to qualified organizations for the purposes of promoting organ donation, maintaining a statewide organ donation registry, and providing donor awareness education.

- *Amends 26-1-30;*
- *Enacts 26-18b-101, 41-1a-230.5, 53-3-214.7*

SB 21 Motor Vehicle Registration Amendments—David H. Steele (*Effective May 6, 2002*) This bill modified the Motor Vehicle Code to allow a court to require proof of proper vehicle registration as part of any sentence imposed for a violation of certain vehicle registration requirements.

- *Amends 41-1a-1303, 41-1a-1307*

SB 173 Motor Vehicle Registration for Fleets—Sen. Dan Eastman (*Effective March 15, 2002*) Provides that if a motor vehicle is part of a fleet of 101 or more vehicles, the safety inspection may be obtained 11 (not 2) months prior to the vehicle's registration renewal.

- *Amends 41-1a-205*

2003

HB 7 Special Group License Plate Revisions-- Rep. David L. Hogue *(Effective February 1, 2003)* Establishes categories for special group license plates; provides that the MV Division must receive a start-up fee for production and administrative costs as established by the division, or a legislative appropriation to cover this fee, prior to issuing any new type of special group license plates; limits organizations that can obtain any new type of special group license plates, without legislative action, to a tax-exempt organization that collects 200 applicants and pays the start-up fee; repeals the $50 initial special group license plate fee and its exemptions and the $10 renewal fee and its exemptions and in their place establishes an additional $5 initial license plate fee applicable to all special group license plates.

HB 32 Vehicle Impound Fee for Driving Under the Influence Cases—Rep. J. Murray *(Effective May 5, 2003)* Allows a waiver or refund for the DUI administrative impound fee if written evidence is presented to the State Tax Commission that the Driver's License Division did not suspend or revoke the person's driver's license or that the vehicle was stolen; increases the administrative impound fee from $200 to $230 and increases current distributions to the DMV (from $25 to $29), the Department of Public Safety, and the General Fund proportionately.

HB 46 Honorary Consulate; Special Group License Plates—Rep. David L. Hogue *(Effective October 1, 2003)* Adds an honorary consulate special group license plate; no donation is required.

- *Amends 41-1a-418*

HB 68 Safety Inspection Requirement for Salvage Vehicles—Rep. G. Curtis *(Effective May 5, 2003)* Codifies the current practice that salvage vehicles must pass a safety inspection at the time of application for initial registration as a salvage vehicle; provides that the frequency of subsequent safety inspections is based on the model year of the vehicle.

- *Amends 53-8-205*

HB 154 Vision Screening Checkoff for Motor Vehicle Registration and Driver License Application and Renewal—Rep. K. Bryson *(Effective July 1, 2003)* Changes the registration check-off name for blindness prevention to vision screening; increases the check-off voluntary contribution amount from $1 to $2; provides that Friends for Sight, which was formerly Prevent Blindness Utah, shall receive the contributions.

HB 197 License Plate for Boys and Girls Clubs—Rep. C. Bennion *(Effective October 1, 2003)* Adds a Boys and Girl Clubs special group license plate; requires applicants to make a #25 annual donation to the Utah Alliance of Boys and Girls Clubs, Inc.

- *Amends 41-1a-418, 41-1a-422*

HB 253 Powersport Dealer Association Amendments—Rep. Brent Goodfellow *(Effective May 5, 2003)* Adds a person who sells off-highway vehicles to the definition of dealer; requires off-highway vehicle dealers to obtain the same dealer license permits as new and

used motorcycle and small trailer dealers; includes off-highway vehicle dealers in the same bonding and licensing fee provisions as new and used motorcycle and small trailer dealers.

HB 254 Motor Vehicle Registration Resident Exemption—Rep. Rebecca Lockhart *(Effective May 5, 2003)* Exempts a non-resident individual from registering his or her vehicle in Utah if the non-resident individual is: (1) temporarily in the state not to exceed 24 months; (2) engaged in public, charitable, educational, or religious services for a government agency or a tax-exempt charitable organization; and (3) not compensated for services rendered other than expense reimbursements.

- *Amends 41-1a-202*

HB 258 Motor Vehicle Business Regulation Penalties—Rep. David Clark *(Effective July 1, 2003)* Changes the civil penalty for an advertising violation from a level II ($100 first offense, $250 second offense, $1,000 third offense) to a level III ($250 first offense, $1,000 second offense, $5,000 third offense).

- *Amends 41-3-702*

HB 353 Vehicle Disclosure Requirements—Rep DeMar Bud Bowman *(Effective May 5, 2003)* Prohibits a person from knowingly selling a vehicle initially delivered for sale in a country other than the United States without written notification to the purchaser; requires the Tax Commission to make rules regarding information required to be disclosed on the written notification; provides that a violation is a class B misdemeanor.

- *Amends 26-1-30;*
- *Enacts 26-18b-101, 41-1a-230.5, 53-3-214.7*

SB 104 Disclosure of Vehicle Information for Product Recall—Sen. Dan Eastman *(Effective May 5, 2003)* Provides access to motor vehicle records for all purposes permitted under federal law; provides that resale and disclosure of protected motor vehicle information is prohibited except as permitted under federal law.

SB 143 Motor Vehicle Disclosure Requirements Purchaser's Rights—Sen. Dan Eastman *(Effective May 5, 2003)* Provides that if a dealer was unable to arrange the financing terms made in the disclosure for the purchase and has notified the purchaser, purchaser has 14 days from date of sale to rescind the sale; if the purchaser fails to rescind, the dealer does not have to finance the vehicle under the terms made in the disclosure and the purchaser is solely responsible for financing arrangements; a dealer is required to notify a purchaser of the above requirements in the financing disclosures; changes the mileage rate a purchaser must pay for use of the vehicle if the contract is rescinded from 30 cents per mile to the current IRS established standard mileage rate.

SB 176 Education Support License Plate—Sen. J. Evans *(Effective October 1, 2003)* Adds a Public Education Support special group license plate to provide financial support to Utah public education; requires applicants to make a $25 annual donation to the Utah Association of Public School Foundations.

- *Amends 41-1a-418, 41-1a-422*

SB 209 Registration for ATVs and Non-automobiles—Sen. Curtis Bramble *(Effective January 1, 2004)* Provides that in the case of off-highway vehicles and boats purchased on or after January 1, 2004, registration cards, registration stickers, and registration decals are effective for 12 months from the date of application for registration.

- *Amends 41-22-5, 73-18-7;*
- *Enacts 41-22-3.5*

SB 216 Motor Carrier Fee Amendments—Sen. J. Hickman *(Effective July 1, 2003)* Increases fees for commercial vehicle temporary registration permits and special fuel user trip permits; provides dedicated credits to the Tax Commission for electronic credentialing of motor carriers for compliance with vehicle registration and special fuel tax provisions.

- *Amends 41-1a-301, 59-13-301, 59-13-303;*
- *Enacts 41-1a-303*

2004

HB 15 Motor Vehicle Title and Registration Amendments—Rep. Joseph G. Murray *(Effective May 3, 2004)* This bill provides that an application for registration renewal shall be accompanied by a certificate of emissions inspection; provides that the Motor Vehicle Division may deliver a certificate of title to the owner or lien-holder electronically.

- *Amends 41−1a−217, 41−1a−515*

HB 51 Nonresident User Fee for Off-Highway Vehicle Users—Rep. DeMar Bud Bowman *(Effective July 1, 2004)* This bill amends the $30 snowmobile nonresident user fee to include all off-highway vehicles; provides that all off-highway vehicles, not just snowmobiles, that are owned by nonresidents and are displaying a Utah off-highway vehicle user fee decal are exempt from registration; exempts off-highway vehicles used exclusively for a scheduled competitive event from the decal requirement; eliminates the off-highway vehicle registration exemption for nonresidents.

- *Amends 41−22−9, 41−22−35*

HB 122 Private Investigator Amendments—Rep. Margaret Dayton *(Effective May 3, 2004)* This bill limits access to protected motor vehicle and driver license records by a licensed private investigator by requiring the investigator to hold a valid agency or registrant license; provides that an apprentice private investigator may not directly obtain protected information from the Motor Vehicle Division or Driver License Division within the Department of Public Safety.

- *Amends 41−1a−116, 53−3−109, 53−9−108*

HB 178 Motor Vehicle Purchase Amendments—Rep. Don E. Bush *(Effective May 3, 2004)* *This* bill changes the deadline for a purchaser to return a vehicle for which the dealer has not transferred the title and registration in the new owner's name from 180 days after the date of purchase to any day prior to the time the dealer submits a certificate of title and all

documents required to Motor Vehicle division, but only if the purchaser makes a written request to rescind the sale.

- *Amends 41−3−403*

HB 203 Special Group License Plate—Rep. David L. Hogue *(Effective May 3, 2004)* This bill provides that a special group license plate symbol decal may not be reordered unless the Motor Vehicle Division receives a symbol decal reorder fee in an amount established by the division.

- *Amends 41-1a-419*

HB 220 Off-Highway Vehicle Amendments—Rep. Brent H. Goodfellow *(Effective July 1, 2004)* This bill increases maximum fees for off-highway vehicle registrations (from $10 to $17), duplicate certificates (from $2 to $3), and duplicate stickers (from $4 to $5); provides that a portion of the annual off-highway vehicle registration fee is deposited in the Lands Grant Management Fund for use by the Utah School and Institutional Trust Lands Administration for costs associated with off-highway vehicle on trust lands.

- *Amends 41−22−8, 41−22−19, 41−22−30, 41−22−32, 53C−3−101, 78−3−14.5, 78−5−116;*
- *Repeals 41−22−5*

HB 332 Veterans' Special Group License Plate Amendments—Rep. Steven R. Mascaro *(Effective October 10, 2004)* This bill provides that a contributor to the Office of Veteran's Affairs shall make an annual donation of $10 for a veterans' special group license plate after the initial $25 donation required at the time of application.

- *Amends 41-1a-422*

SB 98 Fees for Electronic Processing of Certain Motor Vehicle Transactions—Sec. Curtis S. Bramble *(Effective May 3, 2004)* This bill provides that the Motor Vehicle Enforcement Division may collect a fee to cover the cost of electronic payments on: (1) each purchase of a book of temporary permits; (2) each penalty issued for a delinquent temporary permit; and (3) each purchase of a salvage buyers license.

- *Enacts 41−3−604*

SB 166 Off-Highway Vehicle Registration Provisions—Sen. Thomas V. Hatch *(Effective January 1, 2005)* This bill requires the Motor Vehicle Division to assign an off-highway vehicle registration number to each registered off-highway vehicle; requires the owner of an off-highway vehicle to affix and display the off-highway vehicle registration number assigned by the Motor Vehicle Division, in accordance with rules set by the Board of Parks and Recreation; prohibits a person from altering or defacing a registration sticker, registration card, permit, or off-highway vehicle registration number issued for an off-highway vehicle.

- *Amends 41−22−3, 41−22−4, 41−22−7, 41−22−8, 41−22−10.5, 41−22−17;*
- *Enacts 41−22−3.1, 41−22−5.1*

2005

HB 53 Tax Treatment of Personal Property—LaWanna Lou Shurtliff (*Effective January 1, 2006*) This bill amends the Motor Vehicles Act, the Property Tax Act, the Corporate Franchise and Income Taxes chapter, and the Individual Income Tax Act to address the property tax treatment of motor homes. This bill: defines terms; specifies the uniform fees that are received by a city library fund; reduces uniform statewide fees on motor homes required to be registered with the state to a rate of: 1.25% of the value of a motor home, beginning January 1, 2006; and 1% of the value of a motor home, beginning January 1, 2008; provides for the collection of uniform statewide fees; provides that the uniform statewide fees on motor homes shall be assessed at the same time and in the same manner as ad valorem personal property taxes; addresses the appeals process for personal property; provides that for purposes of the corporate franchise and income tax credits and individual income tax credits for renewable energy systems, a residential unit does not include motor homes subject to uniform statewide fees; grants rulemaking authority to the State Tax Commission; and makes technical changes.

- *Amends 9−7−401, 41−1a−222, 59−2−405, 59−2−405.1, 59−2−406, 59−2−407, 59−2−924, 59−2−1005, 59−7−614, 59−10−134;*
- *Enacts 59−2−405.2*

HB 91 License Plate for Disabled American Veterans—Rep. Ron Bigelow (*Effective October 1, 2005*) This bill authorizes the Motor Vehicle Division to issue a disabled American veteran special group license plate; provides evidence requirements for a disabled American veteran special group license plate (Note: This disabled plate is not eligible for disabled parking).

- *Amends 41-1a-418, 41-1a-421*

HB 93 Emission Inspection Amendments—Rep. Kerry W. Gibson (*Effective May 2, 2005*) This bill repeals the requirement that a college or university in an emissions county require a motor vehicle parked on its campus to provide proof of compliance with an emissions inspection, regardless of whether the vehicle is registered in an emissions county.

Amends 41-6a-1642

SB 8 Local Corridor Preservation Funding—Sen. Sheldon L. Killpack (*Effective January 1, 2006*) This bill allows a county legislative body to impose up to a $10 local option transportation corridor preservation fee on motor vehicle registrations and renewals of registrations; requires that revenues from the fee be: deposited in the Local Transportation Corridor Preservation Revolving Loan Fund, and allocated for each county based on the total revenue received from the fee; places restrictions on the usage of the revenues; provides that the fee may be imposed or repealed only on July 1, and if the county provides the commission notice prior to April 1.

- *Amends 72−2−117;*
- *Enacts 41−1a−1222, 72−2−117.5*

SB 23 Property Tax Treatment of Tangible Personal Property—Sen. Curtis S. Bramble (*Effective January 1, 2006*) This bill imposes uniform statewide fees on ATVs, campers, non-commercial trailers, tent and travel trailers, motorcycles, snowmobiles, personal

watercraft, and vessels under 31 feet in length required to be registered with the state; provides procedures for measuring the length of a vessel for purposes of imposing uniform statewide fees on vessels; provides that the uniform statewide fees shall be imposed at the time of registration and renewal of registration; provides that for purposes of the corporate franchise and income tax credits and individual income tax credits for renewable energy systems a residential unit does not include property subject to the uniform statewide fees; grants rulemaking authority to the State Tax Commission.

- *Amends 9-7-401, 41-1a-222, 59-2-405, 59-2-405.1, 59-2-406, 59-2-407, 59-2-924, 59-2-1005, 59-7-614, 59-10-134;*
- *Enacts 59-2-405.2*

SB 98 Motor Vehicle Registration and Title Amendments—Sen. Sheldon L. Killpack (*Effective May 2, 2005*) This bill provides that the signature of an owner, rather than each owner, is required for a vehicle to be registered.

- *Amends 41-1a-209, 41-1a-506*

2006

HB 17 Uninsured Motorist Identification Database Program Amendments—Rep. Joseph G. Murray *(Effective July 1, 2006)* Reduces the number of consecutive months a vehicle must appear on the uninsured motorist identification database as being uninsured (from 3 to 2) before the first warning letter is sent to the vehicle owner. It requires the database agent to update and compare the database with vehicle registrations at least twice a month rather than monthly. The bill requires the Tax Commission to provide the database agent with registration records before the seventh and twenty-first of each month.

- *Amends 31A-22-315, 41-1a-120, 41-12a-803, 41-12a-804*

HB 242 Motorboat Liability Insurance Amendments—Rep. Kerry W. Gibson (*Effective May 1, 2006*) Defines motorboat and includes personal watercraft in the definition of motorboat; requires that the owner of a motorboat shall maintain owner's or operator's security if the motorboat is operated on the waters of the state, and must affirm in writing at the time of registration that such security is in effect; requires a peace officer to revoke the registration of a motorboat involved in an accident if that motorboat does not have insurance at the time of the accident.

- *Amends 31A−22−315, 31A−22−1501, 31A−22−1502, 31A−22−1503, 31A−22−1504, 73−18−13.5, 73−18c−101, 73−18c−102, 73−18c−301, 73−18c−302, 73−18c−303, 73−18c−304, 73−18c−306, 73−18c−307*

SB 18 Driving Under the Influence Amendments—Sen. Carlene M. Walker (*Effective May 1, 2006*) Provides that a peace officer shall impound a vehicle if the peace officer cites a person for an ignition interlock system violation. Vehicles impounded under this provision shall be released after the registered owner, lien holder, or owner's agent pays an administrative impound fee of $230.

- *Amends 41−6a−518, 41−6a−520, 41−6a−527, 41−6a−529, 63−55b−177, 76−5−207, 77−2a−3 (Effective 07/01/06), 77−2a−3.1;*
- *Enacts 41−6a−518.1, 41−6a−518.2*

SB 107 Title to Manufactured Housing or Mobile Homes—Thomas V. Hatch (*Effective May 1, 2006*) This bill modifies the Motor Vehicle Act by amending title provisions related to manufactured housing or mobile homes. This bill: requires an owner of a manufactured home or mobile home to apply to the Motor Vehicle Division for a certificate of title unless the manufactured home or mobile home is previously registered as real property; provides that a manufactured home or mobile home that has been converted to real property is not subject to titling in this state if: the home is permanently affixed to real property; the home is not registered with the Motor Vehicle Division; the home is taxed as an improvement to real estate by the county assessor; and the manufacturer's identification number or numbers are included in the deed or loan document recorded with the county recorder; and makes technical changes.

- *Amends 41−1a−503, 41−1a−506*

SB 119 Repeal of Off-Highway Vehicle Registration Number—Sen. Thomas V. Hatch (*Effective July 1, 2006*) Repeals the requirement that the Motor Vehicle Division assign an off-highway vehicle registration number to each registered off-highway vehicle. It repeals the requirement that owners of an off-highway vehicle affix and display the off-highway vehicle registration number assigned by the Motor Vehicle Division. It also repeals the requirement that the Board of Parks and Recreation make rules for the display of an off-highway vehicle registration number.

- *Amends 41−22−4, 41−22−5.1;*
- *Repeals 41−22−3.1*

SB 129 Motor Vehicle Registration Amendments—Sen. Sheldon L. Killpack (*Effective January 1, 2007*) Creates an optional six-month motor vehicle registration for a rental vehicle if the rental vehicle registered owner is a rental company that registers a fleet of more than 25 rental vehicles at one time. A vehicle that was registered for six months that remains in the rental owner's possession when the 6-month registration period expires must be registered for 12 months. The bill creates a uniform fee schedule for motor vehicles registered under the six-month registration period that is one-half of the regular age-based fee schedule.

- *Amends 41−1a−206, 41−1a−208, 41−1a−215, 59−2−405.1;*
- *Enacts 41−1a−215.5*

SB 193 Speed Contest or Exhibition Amendments—Sen. Karen Hale (*Effective May 1, 2006*) Requires a peace officer that arrests or cities an operator of a vehicle for violating the speed contest or exhibition of speed provision to seize and impound the vehicle. It provides that if a vehicle is impounded under this provision, the registered owner, lien holder, or owner's agent shall pay an administrative impound fee of $230 to have the vehicle released from impound.

- *Amends 41−6a−527, 41−6a−606, 53−3−220*

SB 226 Registration and Title Provisions—Sen. Dan Eastman (*Effective July 1, 2006*) Requires that a dealer, upon the sale and delivery of a motor vehicle, submit within 45, rather than 30, days a certificate of title or manufacturer's certificate of origin to the

DMV. It authorizes a dealer to issue a temporary permit to a purchaser of a motor vehicle for a period not to exceed 45, rather than 30 days.

- *Amends 41−1a−213, 41−1a−503, 41−1a−519, 41−1a−605, 41−3−301, 41−3−302*

2006 Fifth Special Session

HB 5002 Uniform Fees on Personal Property Amendments—Patrick Painter (*Effective December 30, 2006*) This act modified definitions; modified the uniform fees on certain tangible personal property required to be registered with the state; required a county to make refunds to certain qualifying individuals; required a county to notify owners of tangible personal property of the procedure to file for a refund. This legislation made technical changes and provided revisor instructions.

- *Amends 59-2-405.2*

2007

HB 97 Motor Vehicle Registration Check-off for Protecting Access to Public Lands and Off-Highway Vehicle Education—Michael E. Noel (*Effective October 1, 2007*) This bill modifies the Motor Vehicles Code by creating a voluntary contribution check-off for motor vehicle registrations. This bill: authorizes a voluntary contribution check-off for protecting access to public lands and off−highway vehicle education on motor vehicle registrations; creates the Off−highway Access and Education Restricted Account; provides that the Division of Motor Vehicles shall collect the contributions and transfer them to the account; requires the Board of Parks and Recreation to distribute funds collected into the account; establishes criteria that an organization must meet to apply for funds from the account; requires the board to make rules for an organization to apply for funds; prohibits the board from considering proposals that do not: protect access to public lands by motor vehicle and off−highway vehicle operators; and educate the public about appropriate off−highway vehicle use; prohibits the board from: requiring matching funds for proposals; or prohibiting the use of funds for certain purposes; and makes technical changes.

- *Amends 41−22−10*
- *Enacts 41−1a−230.6, 41−22−19.5*

HB 268 Special Group License Plate Symbol Decal Reorder Amendments—Rhonda Rudd Menlove (*Effective April 30, 2007*) This bill exempts the special group license plate for a currently employed, volunteer, or retired firefighter from the symbol decal recorder fee if the decal is reordered on or after July 1, 2007, but on or before June 30, 2008.

- *Amends 41-1a-419*

SB 6 Uninsured Motorist Identification Database Program Amendments—Carlene Walker (*Effective April 30, 2007*) This bill decreases the frequency of the internal audit review of the Uninsured Motorist Identification Database Program from annually to at least every 3 years.

- *Amends 31A-22-315, 41-12a-803*

SB 33 Special Group License Plate—Gold Star Family—Carlene Walker (*Effective October 1, 2007*) This bill creates a free special group license plate for a recipient of a gold star award issued by the U.S. Secretary of Defense if the recipient is a parent, spouse, or sibling of a person who is killed while serving in the United States armed forces.

- *Amends 41-1a-418, 41-1a-421*

SB 73 New Utah License Plate Design—Dan Eastman (*Effective April 30, 2007*) This bill requires the DMV to issue license plates with the Life Elevated slogan and the design approved in the 2007 General Legislative Session once the existing inventories of statehood centennial and Ski Utah license plates are exhausted.

- *Amends 41−1a−402*
- *Repeals 41−1a−405*

SB 100 Motor Vehicle License and Registration Fees Exemption for Purple Heart License Plates—Bill Hickman (*Effective April 30, 2007*) This bill exempts a recipient of a Purple Heart special group license plate from paying the following motor vehicle license and registration fees: automobile driver education fee; motor vehicle registration fee; license plate issuance fees; uninsured motorist identification fee; and local option transportation corridor preservation fee.

- *Amends 41-1a-1204, 41-1a-1211-41-1a-1218, 41-1a-1222*

SB 148 Boat Registration Amendments—Michael Waddoups (*Effective February 23, 2007*) This bill removes the up to $10 boat registration fee from statute; authorizes the Board of Parks and Recreation to set the boat registration fee through the budget process; changes to the fee will take effect on the first day of the calendar quarter after 90 days from the day on which the Tax Commission is notified of the change.

- *Amends 73-18-7*

SB 181 Fees to Cover Cost of Electronic Payments—Wayne L. Niederhauser (*Effective July 1, 2007*) This bill modifies the Motor Vehicles Code, the Revenue and Taxation Code, and the State Boating Act by amending certain fee provisions. This bill: provides definitions; authorizes the Motor Vehicle Division to impose a fee on certain motor vehicle, off−highway vehicle, and boat registrations and renewals of registration to cover the costs of electronic payments; authorizes the Motor Vehicle Enforcement Division to impose a fee on certain motor vehicle business transactions to cover the costs of electronic payments; provides that the fees authorized: shall be imposed regardless of the method of payment; need not be separately identified; and shall be used as non-lapsing dedicated credits to cover the costs of electronic payments; authorizes the State Tax Commission to charge convenience fees to cover the costs of electronic payments of taxes and fees administered by the commission and provides that the fees shall be used as dedicated credits by the commission; and makes technical changes.

- *Amends 41−1a−1221, 41−3−602, 41−3−604, 41−22−36, 73−18−25*
- *Enacts 59−1−305*

2008

HB 28 Honoring Heroes Special Group License Plate—Paul Ray *(Effective October 1, 2008)* This bill authorizes the Honoring Heroes special group license plate to provide financial support to the families of fallen Utah Highway Patrol troopers and other Department of Public Safety Employees; requires applicants for the plate to contribute $35 annually to the Public Safety Honoring Heroes Restricted Account.

- *Amends 41-1a-418, 41-1a-422*

HB 62 Clean Fuel Special Group License Plate Amendments—Rep. Todd Kiser *(Effective May 5, 2008)* This bill changes the eligibility requirements for a clean fuel special group license plate from requiring a vehicle to maintain a clean special fuel tax certificate, to requiring that the vehicle meet standards established in rule by the Utah Department of Transportation and beginning on the effective date of that rule; provides that a person is exempt from the $5 license plate fee if the person: (1) was issued a clean fuel special group license plate; (2) is no longer eligible for clean fuel special group license plate under rules made by the Utah Department of Transportation; and (3) is required to replace the clean fuel special group license plate with a new license plate.

- *Amends 41-1a-418, 41-1a-1201, 41-1a-1211*

HB 151 Motor Vehicle Revisions—Stephen H. Urquhart (*Effective May 5, 2008*) This bill authorizes the Motor Vehicle Division or a peace officer to seize and take possession of a vehicle if the vehicle is being operated on a highway without owner's or operator's security if verified by the division or a peace officer through the Uninsured Motorist Identification Database.

HB 259 Gold Star Family Special Group License Plate Amendments—Rep. Curtis Oda *(Effective May 5, 2008)* This bill permits any recipient of a gold star award issued by the United States Secretary of Defense to receive the Gold Star Family special group license plate; eliminates provisions addressing the design of the plate.

- *Amends 41-1a-418, 41-1a-421*

HB 348 Zion National Park Special Group License Plate—Bradley Last (*Effective October 1, 2008*) his bill authorizes a Zion National Park special group license plate. This bill: creates a Zion National Park special group license plate for Zion National Park support programs through the Division of Parks and Recreation; requires applicants for a new plate to make a $25 annual donation to the Division of Parks and Recreation for Zion National Park support programs; creates the Zion National Park Support Programs Restricted Account; grants the Division of Parks and Recreation rulemaking authority to make rules establishing a procedure for an organization to apply for funds in the Zion National Park Support Programs Restricted Account; and makes technical changes.

- *Amends 41−1a−418, 41−1a−422, 63−11−17;*
- *Enacts 63−11−67*

HB 365 Aviation Amendments—Rep. Wayne Harper *(Effective January 1, 2009)* This bill replaces the value-based uniform fees for aircraft with a $25 fee; amends the registration

fee for aircraft to 0.4% of the average wholesale Aircraft Bluebook Price Digest market value; exempts aircraft without an airworthiness certificate from registration requirements; provides a $100 registration fee for:

1) aircraft not listed in the Aviation Bluebook Digest;
2) aircraft 50 years of age or older;
3) experimental aircraft; and
4) antique aircraft; requires the Tax Commission to register aircraft, issue a registration card, and collect aircraft registration and property fees.
    - *Amends 59−2−404, 72−10−102, 72−10−110, 72−10−116;*
    - *Repeals 72−10−111*

HB 373 Uniform Fees on Vintage Motor Vehicles—Rep Wayne Harper *(Effective January 1, 2009)* This bill provides that vintage vehicles are subject to annual registration, but exempt from paying registration renewal fees; provides that vintage vehicles are subject to the $10 age-based uniform fee on an annual basis.

- *Amends 41-1a-205, 41-1a-215, 41-1a-226. 41-1a-402, 41-1a-1206, 41-1a-1209, 41-1a-1642, 53-8-205, 59-2-405, 59-2-405.1*

SB 76 State Parks and Recreation Amendments—Brent Goodfellow (*Effective July 1, 2008*) This bill increases the number of days that a nonresident motorboat or sailboat may be in the state from no more than 14 days to no more than 60 days to be exempt from registration; removes the statutory registration fee for off-highway vehicle safety and education program, and provides that the Board of Parks and Recreation shall set that fee.

- *Amends 41−22−2, 41−22−33, 73−18−2, 73−18−4, 73−18−9, 73−18−15.1, 73−18−15.2*

SB 245 Funding Relating to Airports, Highways, and Public Transit—Curtis S. Bramble (*Effective May 5, 2008*) This bill amends the Motor Vehicles Code, the Sales and Use Tax Act, and the Transportation Code relating to the local option highway construction and transportation corridor preservation fee, a local sales and use tax to fund tourism, recreation, cultural, convention, and airport facilities, a local sales and use tax to fund certain airport, highway or public transit projects or services, a state sales and use tax, and financing of certain fixed guideways with certain airport revenue. With respect to section 41-1a-1222, this bill renames the local option transportation corridor preservation fee ($10 on each vehicle registration) to the local option highway construction and transportation corridor preservation fee. In a county of the first class this money was to be deposited as follows: 50% to the County of the First Class State Highway Projects Fund created in Section 72-2-121; 20% to the legislative body of a city of the first class located in a county of the first class that has an international airport (with a customs office on its premises) within its boundaries to be used for highway construction, reconstruction, or maintenance projects; and 30% of the revenue to be deposited in the Local Transportation Corridor Preservation Fund.

- *Amends 11-41-102, 17-31-5.5, 41-1a-1222, 59-12-102, 59-12-103, 59-12-104.2, 59-12-108, 59-12-602, 59-12-603, 72-2-117.5, 72-2-121, 72-10-102*
- *Enacts 59-12-601.1 (Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act), 59-12-1901 (County of the Second Class Airport, Highway,*

and Public Transit Sales and Use Tax Act), 59-12-1902, 59-12-1903, 59-12-2001 (Supplemental State Sales and Use Tax Act), 59-12-2002, 59-12-2003, 59-12-2004, 72-2-121.2 (County of the Second Class State Highway Projects Fund), 72-10-215

SB 148 Enforcement of Front License Plate Display Requirement Amendments— Sheldon L. Killpack (*Effective May 5, 2008*) This bill provides that enforcement of the requirement to display a license plate on the front of a vehicle shall only be as a secondary action when the vehicle has been detained for a suspected violation of another offense by any person in the vehicle.

- *Amends 41-1a-404*

SB 179 Salvage Vehicle Amendments—Carlene M. Walker (*Effective May 5, 2008*) This bill requires the Motor Vehicle Division to issue an insurance company a salvage certificate no sooner than 30 days from the date of settlement if the insurance company: (1) declares a vehicle a salvage vehicle; (2) pays off the owner of the vehicle; and (3) has contacted the owner of the vehicle at least two times requesting the certificate of title or other evidence of ownership and the owner of the vehicle has not responded; requires the Motor Vehicle Division to issue a salvage certificate to an insurance company no sooner than 30 days from the receipt of an improperly endorsed certificate of title if the insurance company: (1) declares a vehicle a salvage vehicle; and (2) has contacted the owner of the vehicle at least two times requesting correction of the improperly endorsed certificate of title and the owner of the vehicle has not responded; requires the commission to make rules indicating the evidence an insurance company must provide the Motor Vehicle Division to evidence compliance with the above requirements.

- *Amends 41-1a-1005*

SB 181 Off-Highway Vehicle Use on Public Highways—Scott Jenkins (*Effective October 1, 2008*) This bill defines a street-legal ATV and provides that a street-legal ATV shall comply with the same requirements as a motorcycle for registration, titling, property taxes, and emissions inspections; provides that a street-legal ATV shall be subject to a safety inspection the first time a person registers an off-highway vehicle as a street-legal ATV.

- Amends 31A-22-302, 41-1a-202, 41-1a-205, 41-6a-102, 41-6a-1601, 41-8-1, 41-12a-301, 41-22-2, 41-22-9, 41-22-10.3, 41-22-10.5, 53-8-205

2009

HB 30 Commercial Motor Vehicle Amendments—Rep. Todd Kiser (*Effective July 1, 2009*) Provides that a motor vehicle with a gross vehicle weight rating of 10,001 pounds or more is required to pass an annual safety inspection; provides that a commercial motor vehicle with a gross vehicle weight rating over 26,000 pounds is exempt from a safety inspection if the vehicle has an apportioned registration and a valid annual federal inspection.

- *Amends 53−8−205, 72−9−102, 72−9−105, 72−9−107, 72−9−301*

HB 50 Firefighter Special Group License Plate Amendments—Rep. Ronda Menlove (*Effective July 1, 2009*) Converts a firefighter special group license plate from a recognition special group license plate to a contributor special group license plate; requires applicants for a firefighter contributor special group license plate to make a $15 annual donation to the Firefighter Support Restricted Account; requires a person that has been issued a firefighter recognition special group license plate to, upon renewal of the person's motor vehicle registration, be a contributor to the Firefighter Support Restricted Account or replace the firefighter recognition special group license plate with a new license plate; until June 30, 2011, exempts a person that is required to replace the firefighter special group license plate with a new license plate from replacement license plate fees.

- *Amends 41-1a-418, 41-1a-422, 41-1a-1211;*
- *Enacts 53-7-109*

HB 54 Amendments to Vehicle Registration Requirements—Rep. Francis Gibson (*Effective May 12, 2009*) Clarifies in the motor vehicle code that an owner must pay state and local sales and use taxes prior to registration of a vehicle.

- *Amends 41-1a-203*

HB 102 False Vehicle Registration and Title Penalties—Paul Ray (*Effective May 12, 2009*) This bill modifies the Motor Vehicle Act by amending provisions relating to the penalty for false evidences of motor vehicle title and registration information. This bill: provides that it is a third degree felony, rather than a second degree felony, for providing false evidences for certain motor vehicle title or registration information.

- *Amends 41−1a−1315*

HB 113 Salvage Vehicle Title Amendments—Rep. Todd Kiser (*Effective May 12, 2009*) Provides that a seller of a salvage vehicle is not required to provide written notification that a salvage certificate or branded title has been issued for the vehicle if the prospective purchaser is: (1) a licensed motor vehicle dealer whose primary business is auctioning salvage motor vehicles to licensed salvage vehicle buyers; or (2) an insurance company, if the sale of the vehicle is the result of a total loss settlement; provides that an advertisement for the sale of a vehicle for which a salvage certificate or branded title has been issued shall disclose that a salvage certificate or branded title has been issued for the vehicle.

- *Amends 41−1a−1004*

HB 143 Vehicle Title, Inspection and Emission Testing Exemptions Amendments—Rep. Kenneth Sumsion (*Effective January 1, 2010*) Defines a replica vehicle, street rod and a custom vehicle; includes street rod in the definition of a vintage vehicle; provides that a custom vehicle is exempt from the requirement of having a certificate of emissions inspection as a condition of registration or renewal of registration; requires that, in the case of a replica vehicle, the model year on the vehicle title shall be the year the replica vehicle resembles and the model type shall include the term “replica.”

- *Amends 41-1a-102, 41-1a-514, 41-6a-1507, 41-6a-1633, 41-6a-1642, 41-21-1*

HB 227 Motorboat Liability Insurance Provisions Rep. Kerry Gibson (*Effective April 30, 2007*) This bill amends the definition of motorboat to exclude airboats for purposes of owner and operator's security requirements for motorboats.

- *Amends 73−18c−102*

HB 254 Health Professional Authority—Death Certificates—Rep. Bradley Last (*Effective May 12, 2009*) Allows a nurse practitioner to certify that a person has a disability, and will have the disability for a particular length of time, for purposes of obtaining a disability special group license plate or removable windshield placard.

- *Amends 26−2−2, 26−2−13, 26−2−16, 41−1a−420*

SB 22 Vehicle Amendments—Sen. Scott Jenkins (*Effective July 1, 2009*) Requires that a person operating a motor vehicle shall have in the person's immediate possession a safety inspection certificate or other evidence of compliance with the safety inspection requirement

- *Amends 41-6a-102, 41-1a-1509. 41-22-2, 53-8-205, 53-8-206*

SB 102 Share the Road Special Group License Plate—Sen. Wayne Niederhauser (*Effective October 1, 2009*) Creates a Share the Road Bicycle Support special group license plate for bicycle operation and safety awareness programs; requires applicants for a new plate to make a $25 annual donation for bicycle operation and safety awareness programs; creates the Share the Road Bicycle Support Restricted Account; requires the Department of Transportation to administer and distribute the funds in the Share the Road Bicycle Support Restricted Account.

- *Amends 41-1a-418, 41-1a-422;*
- *Enacts 72-2-126*

SB 136 Diesel-Powered Motor Vehicle Emissions Inspection Program Amendments—Sen. Gregory Bell (*Effective May 12, 2009*) Provides that an implement of husbandry and a farm truck with a gross vehicle weight rating of 12,001 pounds or more is exempt from the diesel-powered motor vehicle emissions opacity inspection and maintenance program; provides that a legislative body of a county shall exempt a pickup truck with a gross vehicle weight rating of 12,000 pounds or less from the diesel-powered motor vehicle emissions opacity inspection and maintenance program if the registered owner of the pickup truck provides a signed statement to the legislative body that the pickup truck is used by an owner or operator of a farm on agricultural land exclusively for the purposes of operating the farm; requires the legislative body of a county to issue a certificate of exemption to pickup trucks that are used by an owner or operator of a farm.

- *Amends 41−6a−1644*

SB 239 Transportation Revisions—Sheldon L. Killpack (*Effective July 1, 2009*) This bill enacts and amends provisions relating to transportation funding. This bill: **increases certain motor vehicle registration fees by $20**; provides that $20 of certain motor vehicle registration fees shall be deposited in the Transportation Investment Fund of

2005; authorizes the issuance of general obligation bonds to pay for certain state highway construction or reconstruction projects; specifies the use of general obligation bond proceeds and the manner of issuance; exempts certain general obligation bonds from certain debt limitation provisions; requires the Department of Transportation and the Transportation Commission to report the amount of bonds needed to fund certain projects in the next fiscal year to the Executive Appropriations Committee of the Legislature before the bonds may be issued; and makes technical changes.

- *Amends 41−1a−1201, 41−1a−1206, 63B−1−306, 63J−3−402, 72−2−124;*
- *Enacts 63B−18−101*

2009 First Special Session

SB 1003 Disposition of Registration Fee Revenues—Sheldon L. Killpack (*Effective July 1, 2009*) This bill modifies the Motor Vehicle Act and the Transportation Code by amending provisions relating to the disposition of certain motor vehicle registration fee revenue. This bill: provides that a portion of certain registration fees shall be deposited in the Transportation Investment Fund of 2005 ($20 of each registration fee under 41-1a-1206 (1)(a), (1)(b), (1)(c), (1)(d), (1)(e), (2)(a), and (5) and 50 cents of each registration fee under 41-1a-1206(1)(e)(ii)); and makes technical changes.

- *Amends 41-1a-1201 (Effective 7/1/09 et. seq.), 41-1a-1201, 72-2-124, 72-2-124*

2010

HB 46 Motor Vehicle Act Amendments—Rep. Julie Fisher (*Effective May 11, 2010*) Codifies DMV practice by permitting an owner or lessee of a commercial fleet of vehicles that are apportioned and required to be registered in the state to register the vehicles at the same time intrastate fleets are registered; codifies DMV practice by repealing the requirement that an owner of a vehicle record the actual miles on an application for renewal of registration; codifies DMV practice by authorizing the DMV to collect the pollution control fee imposed by counties; provides that the DMV shall publish a notice of a sale of a motor vehicle that has been seized and has not been recovered on the division's and newspapers' websites rather than in a newspaper of general statewide circulation.

- *Amends 41−1a−203, 41−1a−215, 41−1a−905, 41−1a−1103, 41−1a−1201, 41−6a−1642;*
- *Enacts 41−1a−1223*

HB 130 Cancer Research Special Group License Plate—Brad L. Dee (*Effective October 1, 2010*) This bill authorizes a cancer research support special group license plate. This bill: creates a cancer research support special group license plate for programs that conduct or support cancer research programs; requires applicants for a new plate to make a $35 annual donation to the Cancer Research Restricted Account; creates the Cancer Research Restricted Account; requires the Department of Health to distribute funds in the Cancer Research Restricted Account to certain organizations that provide programs that conduct or support cancer research programs; and makes technical changes.

- *Amends 41−1a−418, 41−1a−422;*
- *Enacts 26−21a−302*

HB 179 Off-Highway Vehicle and Street-Legal All-Terrain Vehicle Revisions—Rep. Michael Noel (*Effective May 11, 2010*) Repeals the requirement that a street-legal all-terrain vehicle only be operated on a highway with one lane in each direction; provides that a street-legal all-terrain vehicle may not be operated on an interstate freeway or a limited access highway; provides that an all-terrain type II vehicle is eligible for an off-highway implement of husbandry sticker; repeals the sunset on the refund of the motor fuel tax revenues that are deposited into the Off-highway Vehicle Account.

- *Amends 41−6a−1509, 41−22−5.5, 41−22−10.6, 41−22−35, 59−13−201*

HB 261 Financial Responsibility of Motor Vehicle Owners and Operators Act Amendments—Rep. Richard Greenwood (*Effective May 11, 2010*) Provides that a renewal notice or a card issued by an insurance company may be used as an affirmative defense if a person has been charged with operating a vehicle without owner's or operator's security in effect for the vehicle the person had been driving at the time of the arrest; provides that a peace officer may not cite or arrest a person for violating the requirement to have evidence of owner's or operator's security for the vehicle in the person's immediate possession if the Uninsured Motorist Identification Database Program information indicates that the vehicle or driver is insured; increases the number of months from 2 to 3 consecutive months that a motor vehicle must show as not insured in the Uninsured Motorist Identification Database Program before the designated agent provides notice.

- *Amends 41−1a−109, 41−12a−303.2, 41−12a−804*

HB 327 Autism Awareness Support Special Group License Plate—Rep. Rebecca Edwards (*Effective October 1, 2010*) This bill creates an Autism Awareness support special group license plate for programs that create or support autism awareness programs; requires applicants for the plate to make a $25 annual contribution to the Autism Awareness Restricted Account.

- *Amends 41−1a−418, 41−1a−422, 53A−1−301;*
- *Enacts 53A−1−304*

HB 404 Motor Vehicle Business Amendments—Rep. Don Ipson (*Effective May 11, 2010*) Provides that a prior owner or lien holder of a vehicle has priority over a subsequent security interest in inventory; provides that constructive notice of a lien dates from the execution of the document creating the security interest if the application for title is filed within 30 days of delivery of the vehicle, and from the filing of the document creating the security interest if the application for title is filed after 30 days of the delivery of the vehicle; requires a dealer to pay off a lien on a vehicle traded in prior to selling the vehicle, unless the person trading in the vehicle acknowledges in writing that the person remains liable for the unpaid loan; provides that reasonable cause for denial, suspension, or revocation of a license issued under Title 41, Chapter 3 includes having had a license issued under that chapter revoked within five years from the date of application; specifies additional practices that are unlawful for a motor vehicle business licensee to engage in.

- *Amends 41−1a−601, 41−1a−604, 41−1a−606, 41−3−205, 41−3−209, 41−3−402;*

- *Enacts 41−3−211;*
- *Repeals and Reenacts 41−1a−605*

SB 209 Humanitarian Service and Educational and Cultural Exchange Support Special Group License Plate– Sen. Peter Knudson (*Effective October 1, 2010*) Creates a Humanitarian Service and Educational and Cultural Exchange support special group license plate for programs that create or support humanitarian service and educational and cultural exchange programs; requires applicants for the plate to make a $25 annual donation to the Humanitarian Service and Educational and Cultural Exchange Restricted Account.

- *Amends 41-1a-418, 41-1a-422;*
- *Enacts 9-17-101, 9-17-102*

2011

HB 24 Clean Fuel Vehicle Decal—Rep. Julie Fisher (*Effective May 10, 2011*) Prohibits the Motor Vehicle Division from issuing a clean fuel vehicle license plate beginning on 7/1/11; replaces the clean fuel license plate with a clean fuel vehicle decal issued by UDOT; effective 7/1/11, the clean fuel vehicle license plate will not allow a vehicle with less than 2 occupants to travel in an HOV lane.

- *Amends 41−1a−418, 41−6a−702;*
- *Enacts 72−6−121*

HB 206 Special Group License Plate Amendments—Rep. Wayne Harper (*Effective July 1, 2011*) Prohibits the Motor Vehicle Division from issuing a new support special group license plate beginning on 1/1/12 unless the division receives at least 500 completed applications with fees included; provides that the division shall begin issuance of a new support special group license plate no later than 6 months after receiving the 500 applications and fees; beginning on 7/1/11, prohibits the Motor Vehicle Division from issuing an existing support special group license plate to a new applicant (1) for a plate type originally issued prior to 1/1/12, that has less than 500 plates issued for 3 consecutive years; or (2) for a plate type originally issued on or after 1/1/12, that has less than 500 plates issued for 3 consecutive years; requires the division to report to the Transportation Interim Committee before that committee's November meeting on any plates the division determines that year it will no longer issue; repeals provisions that authorize the Tax Commission to issue a new type of special group license plate without going through the legislative process.

HB 221 Classic Car Inspections—Rep. Fred Cox (*Effective July 1, 2011*) Amends the definition of a vintage vehicle to a vehicle that is 30 years old or older (decreased from 40 or older), primarily a collector's item, and is not used for general daily transportation; imposes a fee of $45 for the registration or registration renewal of a vintage vehicle that is less than 40 years old.

- *Amends 41-1a-1201. 41-1a-1206, 41-21-1*

SB 24 Motor Vehicle Division Fee Amendments—Sen. Kevin Van Tassell (*Effective July 1, 2011*) Reinstates in statute the non-lapsing authority for the $4 of the $5 license plate fee that is available to the Tax Commission; moves the license plate fee from a fee set in statute to a fee set in the fee schedule; reinstates in statute the non-lapsing authority for the electronic payment fee that is imposed on all vehicle registrations to cover the costs of processing registrations paid with credit and debit cards; requires the electronic payment fee to be deposited into a General Fund restricted account.

- *Amends 41-1a-1201, 41-1a-1211, 41-1a-1221, 41-3-604, 41-22-36, 63J-1-602.2, 72-2-118, 72-2-124, 73-18-25;*
- *Enacts 41-1a-121*

SB 136 Boating Amendments—Sen. Curtis Bramble (*Effective May 10, 2011*) Includes vessels and outboard motors in the motor vehicle provisions that regulate abandoned vehicles; grants the Board of Parks and Recreation rulemaking authority to make rules establishing regulations for anchored, beached, moored, and abandoned vessels; repeals the requirement that a motorboat registration that has been revoked may not be renewed for one year and specifies the requirements for a motorboat registration to be renewed after a revocation.

- *Amends 41−1a−1009, 41−6a−1408, 73−18−2, 73−18−4, 73−18−13.5, 73−18−13.6, 73−18c−304;*
- *Enacts 77−2−4.3*

SB 287 Specialty License Plates—Sen. Curtis Bramble (*Effective January 1, 2012*) Creates a Choose Life Adoption Support special group license plate for adoption support programs through the Division of Child and Family Services; requires applicants for a new plate to make a $25 annual donation to the Choose Life Adoption Support Restricted Account for adoption support programs; creates the Choose Life Adoption Support Restricted Account; grants the Division of Child and Family Services rulemaking authority to make rules establishing a procedure for organizations to apply for funds in the Choose Life Adoption Support Restricted Account.

- *Amends 41−1a−418, 41−1a−422, 63J−1−602.4;*
- *Enacts 62A−4a−608*

SB 313 Prostate Cancer Special Group Plate—Sen. Benjamin McAdams (*Effective October 1, 2011*) Creates a prostate cancer support special group license plate for programs that conduct or support prostate cancer awareness, screening, detection, or prevention; requires applicants for a new plate to make a $25 annual donation to the Prostate Cancer Support Restricted Account; creates the Prostate Cancer Support Restricted Account; requires the Department of Health to distribute funds in the Prostate Cancer Support Restricted Account to organizations that provide programs that conduct or support prostate cancer programs.

- *Amends 41−1a−418, 41−1a−422, 63J−1−602.1;*
- *Enacts 26−21a−303*

2012

HB 31 Taxes and Fees on Emergency Medical Aircraft—Patrick Painter (*Effective February 13, 2012*) This bill changes fees imposed on certain aircraft. This bill: changes the registration fee imposed on certain emergency medical aircraft; and makes technical changes. This bill provides an immediate effective date. This bill has retrospective operation to January 1, 2012.

- *Amends 72−10−110*

HB 133 Vehicle Registration Amendments—Rep. Jeremy Peterson (*Effective July 1, 2013*) Provides that once the Motor Vehicle Division has implemented the Gen Tax System, a person may register a motorcycle or motor vehicle of 12,000 pounds or less gross laden weight for a six-month period that begins on the first day of the calendar month of registration and expires on the last day of the sixth month of registration; provides that if the application for renewal of registration is for a six-month registration period, a safety inspection certificate or an emissions inspection certificate issued during the previous eight months may be used to satisfy the safety inspection or emissions requirement; establishes the amount of taxes and fees for a six-month registration and the disposition of those fees; provides the DMV a dedicated credit of $3 for each 6-month registration.

- *Amends 41−1a−205, 41−1a−215, 41−1a−215.5, 41−1a−216, 41−1a−1201, 41−1a−1204, 41−1a−1206, 41−1a−1218, 41−1a−1221, 41−1a−1222, 41−1a−1223, 53−3−905, 59−2−405.1, 59−2−405.2, 63J−1−602.2, 72−2−118, 72−2−124*

HB 267 Vintage Travel Trailers—Rep. Lee Perry (*Effective July 1, 2012*) Defines a vintage travel trailer as a trailer that is at least 30 years old and not used for general, daily transportation; amends the definition of a vintage vehicle to include a vintage travel trailer; requires a vintage vehicle to display a vintage vehicle special group license plate.

- *Amends 41−1a−226, 41−21−1*

HB 298 Motor Vehicle Safety Inspection Amendments—Rep. John Dougall (*Effective January 1, 2013*) Instead of a safety inspection every other year until 8 years (and then every year), reduces the safety inspection of a vehicle to years, 4, 8, 10 and every year thereafter; provides that if a title of a used motor vehicle is being transferred, a safety inspection issued during the previous 11 months will satisfy the safety inspection requirement; repeals the fee for a safety inspection certificate; increases the registration fee for motor vehicles (from $41 to $43) and motorcycles (from $42.50 to $44.50) to offset the reduced revenues from the safety inspection certificate fees; provides that a portion of the revenues from the increased motor vehicle and motorcycle registration fees shall be deposited in the Public Safety Restricted Account.

- *Amends 41−1a−205, 41−1a−1201, 41−1a−1206, 41−3−303, 53−3−106, 53−8−204, 53−8−205, 53−8−206*

HB 401 Off-Highway Vehicle Revisions—Patrick Painter (*Effective May 8, 2012*) This bill modifies the Off−Highway Vehicles code by amending provisions relating to off−highway husbandry vehicles. This bill: provides that an off−highway vehicle for which an off−highway implement of husbandry sticker has been issued is exempt from certain registration requirements; and makes conforming changes.

- *Amends 41−22−3*

HB 407 New Car Safety and Emissions Inspection—Don L. Ipson (*Effective October 1, 2012*) This bill provides that, to the extent allowed under the current federally approved state implementation plan, a motor vehicle that is less than two years old on January 1, based on the age of the vehicle as determined by the model year identified by the manufacturer, is exempt from the requirement to obtain an emissions inspection; while this bill also made changes to the safety inspection program, those changes have been superseded by 2012 HB 298.

- *Amends 41−6a−1642, 53−8−205*

HB 506 Martin Luther King, Jr. Special Group License Plate (*Effective October 1, 2012*) Creates a Martin Luther King, Jr. Civil Rights Support special group license plate for programs that create or support civil rights awareness and education programs; requires applicants for a new plate to make a $35 annual donation to the Martin Luther King, Jr. Civil rights Support Restricted Account; creates the Martin Luther King, Jr. Civil rights Support Restricted Account; requires the Department of Community and Culture to distribute funds in the Martin Luther King, Jr. Civil rights Support Restricted Account to organizations that provide programs that create or support civil rights awareness and education programs.

- *Amends 41−1a−418, 41−1a−422, 63J−1−602.1;*
- *Enacts 9−18−101, 9−18−102*

SB 15 Off-Highway Vehicles Amendments—Sen. Ralph Okerlund (*Effective July 1, 2012*) Increases the cap on the registration fee amount that the Board of Parks and Recreation may establish for an OHV that is not a snowmobile to $18, and for snowmobile registrations to $26; and provides that $1 of each OHV registration fee be deposited in the Utah Highway Patrol Aero Bureau Restricted Account.

- *Amends 41-22-8, 41-22-19, 63J-1-602.3*

SB 102 Amendments to Off-Highway Vehicle Provisions—Scott K. Jenkins (*Effective May 8, 2012*) This bill modifies the Off−highway Vehicles Code by amending definitions. This bill: defines class A side−by−side vehicle; amends the definition of an all−terrain type II vehicle to include class A side−by−side vehicles; and makes technical changes.

- *Amends 41−22−2*

SB 225 Transportation Revisions—Sen. J. Stuart Adams (*Effective July 1, 2012*) Provides that certain registration fees shall be deposited in the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund Restricted Account; provides that certain sales and use tax dedications shall be deposited in the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund Restricted Account and the Critical Highway Access Needs Fund; provides that principal, interest, and issuance costs of bonds shall be paid from the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund Restricted Account and the Critical Highway Access Needs Fund.

- *Amends 41−1a−1201, 59−12−103, 72−2−118, 72−2−124, 72−2−125*

SB 255 Vehicle Salvage Amendments—Curtis S. Bramble (*Effective May 8, 2012*) This bill modifies the Motor Vehicle Act by amending provisions relating to salvage vehicles. This bill: amends the requirement that an owner of a self−insured vehicle or an owner who is uninsured surrender to the Motor Vehicle Division the properly endorsed certificate of title or other evidence of ownership acceptable to the Motor Vehicle Division within 10 days of damage (this used to be "theft or major damage"); and makes technical changes.

- *Amends 41−1a−1005*

SB 260 Automobile Salvage Amendments—Sen. Stephen Urquhart (*Effective October 1, 2012*) Provides that a motor vehicle may not be sold by an owner that is not a manufacturer, dealer, motor vehicle auction, or consignor to a motor vehicle auction with the knowledge that it is a salvage vehicle without prior written disclosure given to any prospective purchaser; defines a non-repairable vehicle and provides procedures and requirements for a vehicle to be declared a non-repairable vehicle and for a non-repairable certificate to be issued; requires an operator of a motor vehicle auction to verify that an in-state purchaser that is not licensed under Title 41, Chapter 3 has a Utah business and sales tax license; provides that the five vehicle limitation on the sale of a vehicle with a salvage certificate to in-state purchasers applies to each Utah sales tax license and not each person with the authority to use a sales tax license; requires a motor vehicle auction to apply for a title on behalf of an in-state purchaser that is not licensed under Title 41, Chapter 3 within seven days of the purchase and include a disclosure with the sale; requires an operator of a motor vehicle auction to provide records electronically to MVED within two business days of the completion of the auction.

- *Amends 41−1a−1001, 41−3−201, 41−3−201.7, 41−3−701, 41−3−702;*
- *Enacts 41−1a−1005.3, 41−1a−1005.5*

2013

HB 34 Special Group License Plate Amendments—Rep. Val Peterson (*Effective November 1, 2013*) Authorizes an In God We Trust special group license plate for an individual who wants to recognize and honor American freedoms and values.

- *Amends 41-1a-418*

HB 71 Mobile and Manufactured Home Amendments—Marc K. Roberts (*Effective May 14, 2013*) This bill modifies the Motor Vehicle Act and the Mortgage Lending and Servicing Act to address treatment of a mobile home or manufactured home as real property. This bill: modifies definitions; repeals language in the Motor Vehicle Act regarding obtaining an affidavit of affixture and receipt of surrender of ownership documents; modifies references to affidavit of affixture and receipt of surrender of ownership documents; provides a process to convert a mobile home or manufactured home to an improvement to real property if the certificate of title has been lost or destroyed and a duplicate title cannot be obtained; and makes technical and conforming amendments.

- *Amends 41-1a-102, 41-1a-503, 41-1a-506, 41-1a-509, 41-1a-510, 41-1a-519, 41-1a-709, 59-12-102 (Effective 07/01/14), 59-12-102 (Superseded 07/01/14), 70D-2-401*

HB 79 Motor Vehicle Registration and Insurance Amendments—Rep. Stephen Handy (*Effective July 1, 2013*) Provides that a new registration card issued by the Tax Commission on or after November 1, 2013 for vehicles other than vehicles registered under Section 41-1a-301, may not display the address of the owner or the lessee; provides that a card issued by an insurance company as evidence of owner's or operator's security on or after July 1, 2014, may not display the owner's or operator's address.

- *Amends 31A-22-302, 41-1a-213, 41-1a-218, 41-12a-303.2*

HB 210 Motor Vehicle Emission Amendments—Rep. Edward Redd (*Effective March 26, 2013*) Provides that if a county legislative body enacts, changes, or repeals the local emissions compliance fee, the enactment, change, or repeal takes effect on January 1 (instead of July 1) if the Tax Commission receives notice prior to Oct. 1 (instead of April 1).

- *Amends 41-1a-1223 (Effective 07/01/13), 41-1a-1223 (Superseded 07/01/13), 41-6a-1642*

HB 291 Motor Vehicle Safety Inspection Amendments—Rep. Jeremy Peterson (*Effective May 14, 2013*) Changes the amount of time that a motor vehicle has to receive and pass a safety inspection from 6 to 11 months, if required in the current year, for the motor vehicle to be eligible for a temporary permit issued by a licensed motor vehicle dealer.

- *Amends 41-3-303*

HB 379 Rental Company Registration Amendments—Rep. Daniel McCay (*Effective May 14, 2013*) Authorizes an alternative special registration card and registration decals for license plates to be issued for a motor vehicle that is owned by a rental company and maintained in the rental company's rental fleet; provides that the alternative special registration card and registration decals for license plates are valid for the life of the motor vehicle while the motor vehicle is maintained in the rental fleet; requires an owner of a motor vehicle that receives the alternative special registration card and registration decals for license plates issued to renew the registration and comply with all the prerequisites for registration or registration renewal; and provides that if the registration renewal requirements are not complied with, the registration is suspended or revoked.

- *Enacts 41-1a-232*

SB 48 Special Group License Plate Revisions—Sen. Peter Knudson (*Effective May 14, 2013*) Repeals the provision that prohibits the Motor Vehicle Division from issuing a type of support special group license plate to a new applicant beginning on January 1 after a three consecutive year period for which that type of support special group license plate had fewer than 500 license plates issued each year, if the support special group license plate type: (1) was issued prior to January 1, 2012, and (2) had fewer than 500 license plates issued each year for a three consecutive year time period that begins on July 1.

- *Amends 41-1a-418*

SB 137 Motor Vehicle Registration Enforcement Amendments—Daniel W. Thatcher (*Effective May 14, 2013*) This bill modifies the Motor Vehicles Code by amending provisions relating to local highway authority ordinances pertaining to motor vehicle registrations. This bill: prohibits a local highway authority from enacting an ordinance, regulation, rule, fee, or criminal or civil fine pertaining to a registration violation or a registration decal that conflicts with or is more stringent than the registration requirements under Title 41, Motor Vehicles; and makes technical corrections.

- *Amends 41-6a-208*

SB 193 Vehicle Registration Amendments—Sen. Scott Jenkins (*Effective May 14, 2013*) Requires the Motor Vehicle Division to provide a credit against the fees and taxes charged to a person registering a street-legal all-terrain vehicle if the street-legal all-terrain vehicle was registered as an off-highway vehicle upon being purchased from a licensed dealer, and not more than 30 days have passed since the division issued the off-highway vehicle registration.

- *Amends 41-1a-1214*

SB 222 Transportation Amendments—Sen. Wayne Harper (*Effective May 14, 2013*) Provides that beginning on the date the Motor Vehicle Division has implement the division's Gen Tax system, the requirement to pass a safety inspection annually or obtain a valid annual federal inspection only applies to a motor vehicle with a gross vehicle weight rating of 10,001 pounds or more if the motor vehicle is a commercial vehicle.

- *Amends 53-8-205*

SB 249 Salvage and Non-repairable Vehicle Amendments—Sen. Stephen Urquhart (*Effective May 14, 2013*) Provides that a vehicle that has been issued a non-repairable certificate may not be registered; requires an operator of a motor vehicle auction, for a vehicle with a salvage certificate purchased at a motor vehicle auction, to electronically apply for a salvage certificate of title and provide evidence of compliance with certain requirements; provides that a vehicle sold at or through a motor vehicle auction to an out-of-state purchaser with a non-repairable or salvage certificate may not be certificated in Utah until the vehicle has been certificated out-of-state; prohibits a person who has been convicted of any law relating to motor vehicle commerce or motor vehicle fraud from purchasing a vehicle with a salvage or non-repairable certificate; provides that a person or purchaser who is not licensed as a salvage vehicle buyer: (1) may not bid on or purchase more than five salvage vehicles with a non-repairable or salvage certificate in any 12-month period, (2) may not offer for sale, sell, or exchange more than two vehicles with a salvage certificate in any 12-month period to a person not licensed as a salvage vehicle buyer or crusher, or (3) may not offer for sale, sell, or exchange a vehicle with a non-repairable certificate to a person not licensed as a salvage vehicle buyer or a crusher; provides penalties for the knowing or intentional concealment, removal, destruction, or alteration of a disclosure statement or of a branded certificate of title; establishes a private cause of action for owners who violate the requirement to disclose that a vehicle is a salvage vehicle.

- *Amends 41-1a-202, 41-1a-1004, 41-1a-1008, 41-3-201;*

- *Enacts 41-1a-1008.5*

2014

HB 62 Recreational Vehicle Title Amendments—Rep. Don L. Ipson (*Effective January 1, 2015*) This bill amends the definition of vehicle to include a camper; provides that camper registrations and decals shall be provided by the Tax Commission at no charge; requires a certificate of title for a camper identified by the manufacturer as a 2015 model year or newer; and exempts a camper identified by the manufacturer as a 2014 model year or older from the requirement to obtain a certificate of title.

- *Amends 41-1a-102, 41-1a-401, 41-1a-1206, 41-1a-1212;*
- *Enacts 41-1a-507.1;*
- *Repeals 41-1a-227, 59-2-330*

HB 199 Park Model Recreational Vehicles—Rep. Jim Nielson (*Effective January 1, 2015*) This bill defines a park model recreational vehicle and provides that, for purposes of the motor vehicle code, a vehicle includes a park model recreational vehicle; requires a certificate of title for a park model recreational vehicle identified by the manufacturer as a 2015 model year or newer; requires the park model recreational vehicle to be registered and pay a registration fee based on weight; exempts the park model recreational vehicle from the license plate requirement but does require a decal to be placed on the park model recreational vehicle; and provides that the park model recreational vehicle is subject to the same age-based fee as a travel trailer.

- *Amends 41-1a-102, 41-1a-201, 41-1a-204, 41-1a-229, 41-1a-301, 41-1a-401, 41-1a-1206, 41-1a-1212, 41-3-102, 59-2-405.2;*
- *Enacts 41-1a-506.1*

HB 214 Special Group License Plate Amendments—Rep. Paul Ray (*Effective May 13, 2014*) This bill creates a National Professional Men's Basketball Team Support of Women and Children Issues support special group license plate for organizations that create or support programs that affect women and children through an organization affiliated with a national professional men's basketball organization; requires applicants for a new plate to make a $25 annual donation to the National Professional Men's Basketball Team Support of Women and Children Issues Restricted Account; creates the National Professional Men's Basketball Team Support of Women and Children Issues Restricted Account; requires the Department of Human Services to distribute funds in the National Professional Men's Basketball Team Support of Women and Children Issues Restricted Account to organizations that create or support programs that affect women and children through an organization affiliated with a professional men's basketball organization.

- *Amends 41-1a-418, 41-1a-422, 63J-1-602.4, 62A-1-201, 62A-1-202*

2015

HB 110 Motor Vehicle Emissions Amendments—Rep. Patrice M. Arent (*Effective May 12, 2015*) This bill gives the Division of Motor Vehicles the authority to suspend a vehicle's

registration if the vehicle does not meet air emission standards; does not apply to a vehicle with a GVWR greater than 26,000 pounds.

- *Amends 41-1a-110*

HB 159 Off-Highway Husbandry Vehicle Amendments – Rep. Scott D. Sandall (*Effective May 12, 2015*) This bill provides that an off-highway implement of husbandry sticker is valid for an all-terrain type I vehicle, motorcycle, all-terrain type II vehicle, or snowmobile that is being operated adjacent to a roadway when the all-terrain type I vehicle, motorcycle, all-terrain type II vehicle, or snowmobile is being used to travel on land permitted or leased for agricultural purposes by the owner of the vehicle.

- Amends 41-22-5.5

HB 179 License Plate Fee Amendments—Rep. John R. Westwood (*Effective July 1, 2015*) This bill provides an exemption from a new license plate fee for peace officer recipients of the Purple Heart Award or military recipients of the Purple Heart Award; while prior to the passage of this bill, military recipients were exempt from this fee only if they received a purple heart license plate, they now are exempt from the $5 plate fee even if they do not receive the purple heart license plate.

- *Amends 41-1a-1211*

HB 243 Vintage Vehicle Amendments—Rep. Fred C. Cox (*Effective May 12, 2015*) This bill amends provisions for the signed statement required of an owner applying for registration of a vintage vehicle to clarify that vintage vehicles are exempt from safety and emissions inspections.

- *Amends 41-1a-226*

HB 310 Vintage Motorcycle Amendments—Rep. Jeremy A. Peterson (*Effective May 12, 2015*) This bill provides that a vintage vehicle may include a motorcycle.

- *Amends 41-21-1*

SB 86 Registration Fees for Emergency Medical Aircraft –Sen. Curtis S. Bramble (*Retrospective to January 1, 2015*) This bill expands the $100 registration fee for emergency medical helicopters used exclusively by a 501(c)(3) entity for the emergency transportation of medical patients for at least 95% of its flight time to include aircraft used for those same purposes.

- *Amends 72-10-110*

SB 89 Aquatic Invasive Species Fee—Sen. Scott K. Jenkins (*Effective July 1, 2015*) This bill imposes a $10 aquatic invasive species fee as an addition to the registration fee of a motorboat or sailboat required to be registered under Section 73-18-7; requires the fee to be deposited into the Boating Account for the purpose of aquatic invasive species interdiction.

- *Amends 73-18-22, 73-18-26*

2016

HB 29 Transportation Interim Committee Reports—Rep. Kay Christofferson (*Effective May 10, 2016*) Repeals the requirement that the Motor Vehicle Division report to the Legislature's Transportation Interim Committee if the division is required to stop the issuance of a special group license plate because there were fewer than 500 plates of that type issued for 3 consecutive years.

- *Amends 41-1a-418, 41-6a-602, 41-6a-702,72-1-201,72-2-124, 72-4-102*

HB 38 Unconventional Vehicle Amendments—Rep. Stewart Barlow (*Effective May 10, 2016*) Defines an autocycle as a motor vehicle with 3 or fewer wheels, equipped with a steering wheel, and where the owner does not straddle or sit astride the vehicle; makes an autocycle subject to the same requirements as a motorcycle under the Motor Vehicle Act; requires a driver of an autocycle to wear a helmet if the driver is under 18 years of age and the autocycle is not fully enclosed and is not equipped with roll bars; defines safety equipment required for an autocycle.

- *Amends 41-1a-102, 41-6a-102, 41-6a-1505, 41-6a-1506, 41-21-1, 53-3-102, 53-3-202,*

HB 97 Children With Cancer Special License Plate—Rep. Rebecca Edwards (*Effective October 1, 2016*) Creates a children with cancer support special group license plate for organizations that create or support programs that provide assistance to children with cancer; requires applicants for a new plate to make a $25 annual donation to the Children with Cancer Support Restricted Account.

- *Amends 41-1a-418, 41-1a-422, 63J-1-602.1;*
- *Enacts 26-21a-304*

HB 120 DUI Enforcement Funding Amendments—Rep. Steve Eliason (*Effective May 10, 2016*) Increases the administrative fee for impounding a vehicle due to an arrest, citation, or referral for administrative action for driving under the influence or reckless driving from $350 to $400; and allocates the funds from the increased impound fee to the Department of Public Safety Restricted Account.

- *Amends 41-6a-1406*

HB 127 License Plate Options—Rep. Val Peterson (*Effective January 1, 2017*) Adds the "In God We Trust" license plate as one of the standard issue license plates; and removes the "In God We Trust" license plate from the list of special group license plates.

- *Amends 41-1a-402, 41-1a-418*

HB 156 Personalized License Plates Amendment—Rep. V. Lowry Snow (*Effective May 10, 2016*) Amends the options for personalizing honor special group license plates by prohibiting the Motor Vehicle Division from rejecting an application for a personalized honor special group license plate if the combination of letters, numbers, or both refers to a year related to military service, a military branch, or an official achievement, badge, or honor received for military service; and provides that if the application is for numbers

only, the application may be refused if the combination includes less than 4 numerical digits.

- *Amends 41-1a-411*

HB 167 Utah Law Enforcement Memorial Special Group License Plate—Rep. Lee Perry (*Effective October 1, 2016*) Creates a Utah Law Enforcement Memorial Support special group license plate for organizations that support the operation and maintenance of the Utah Law Enforcement Memorial; requires applicants for a new plate to make a $25 annual donation to the Utah Law Enforcement Memorial Support Restricted Account.

- *Amends 41-1a-418, 41-1a-422, 63J-1-602.3;*
- *Enacts 53-1-120*

HB 189 Motor Vehicle Impound Amendments—Rep. Stephen Handy (*Effective May 10, 2016*) Amends the sentencing requirements for DUI convictions by requiring payment of the administrative impound fee and towing and storage fees by the person convicted; requires the Motor Vehicle Division to provide notification to a dealer who has issued the temporary permit for a car that is towed and impounded and currently operating under a temporary permit.

- *Amends 41-6a-505, 41-6a-1406, 72-9-603*

HB 280 Autonomous Vehicle Study—Rep. Robert Spendlove (*Effective May 10, 2016*) Requires the Department of Public Safety, in consultation with the Motor Vehicle Division and the Department of Transportation, to study autonomous vehicle technologies and report findings to the Transportation Interim Committee before 12/1/16; provides authority for agencies to partner and contract with a person for the purpose of testing autonomous vehicles within the state.

- *Enacts 41-26-101, 41-26-102*

SB 35 Veteran License Plates Amendments—Sen. Peter Knudson (*Effective May 10, 2016*) Creates an honor special group license plate for a combat veteran to display a license plate indicating the campaign or theater the veteran served in; requires the Department of Veterans' and Military Affairs to determine the campaign or theater that will qualify for the plate, and if a particular applicant qualifies for a plate under this program.

- *Amends 41-1a-418, 41-1a-421, 71-8-2*

SB 64 Special Group License Plate Modifications—Sen. Luz Escamilla (*Effective October 1, 2016*) Creates a National Professional Men's Soccer Team Support of Building Communities support special group license plate for organizations that strengthen youth soccer, build communities, and promote environmental sustainability; requires applicants for the plate to make a $25 annual donation to the National Professional Men's Soccer Team Support of Building Communities Restricted Account.

- *Amends 41-1a-418, 41-1a-422, 63J-1-602.1;*
- *Enacts 9-19-101, 9-19-102*

SB 69 Children's Heart Disease Special Group License Plates—Sen. David Hinkins (*Effective October 1, 2016*) Creates a Children with Heart Disease support special group

license plate for organizations that provide programs that support children with heart disease; requires applicants for a new plate to make a $25 annual donation to the Children with Heart Disease Support Restricted Account.

- *Amends 41-1a-418, 41-1a-422, 63J-1-602.1;*
- *Enacts 26-58-101, 26-58-102*

SB 74 Aviation Amendments—Sen. Wayne Harper (*Effective May 10, 2016*) Requires the Operations Division of the Department of Transportation to conduct compliance audits and inspections as needed to enforce state laws relating to the registration of aircraft; requires the Operations Division to coordinate with airport operators to determine and verify accurate reporting of aircraft that are based within the state for the purpose of administering and enforcing state aircraft registration laws; provides that the due date for aircraft registration is Dec. 31; specifies additional penalties for operating an aircraft that is not registered; grants the Operations Division rulemaking authority to establish procedures for the administration and enforcement of state aircraft registration laws.

- *Amends 72-10-110, 72-10-112*

SB 194 Vehicle Registration and Insurance Amendments—C. Bramble (*Effective May 10, 2016*) This bill provides that a person operating a vehicle owned by a rental company may have in the person's possession, or display, as proof of vehicle registration or insurance, the vehicle's rental agreement; and provides requirements to maintain owner's or operator's security for a school bus under certain conditions.

- Amends 41-1a-214, 41-12a-301, 41-12a-303.2

2017

HB 56 Accessible Parking Amendments—Rep. Keven J. Stratton (*Effective January 1, 2018*) Requires the creation and issuance of a temporary and permanent wheelchair placard for use by a person with a disability that requires the use of a wheelchair or other walking-assistive device; defines “van accessible parking space” as a parking space marked for use by a person with a walking disability who has a temporary or permanent wheelchair user placard; and requires the Tax Commission to insert the following language on motor vehicle registration certificates: “State law prohibits persons who do not lawfully possess a disability placard or disability special group license plate from parking in an accessible parking space designated for persons with disabilities. Persons who possess a disability placard or disability special group license plate are discouraged from parking in an accessible parking space designated as van accessible unless they have a temporary wheelchair user placard or a wheelchair user placard."

- *Amends 41-1a-414, 41-1a-420, 41-1a-1306*

HB 183 Emissions Settlement Amendments – Rep. Timothy D. Hawkes (*Effective May 9, 2017*) Establishes the Environmental Mitigation and Response Act and creates an expendable special revenue fund to be administered by the director of the Department of Environmental Quality; prohibits the denial of vehicle registration based solely on the existence of a defeat device covered in the Volkswagen partial consent decree or an Environmental Protection Agency-approved vehicle modification.

- *Amends 19-1-202, 41-6a-1642*
- *Enacts 19-1-601, 19-1-602, 19-1-603, 19-1-604*

HB 265 Safety Inspection Amendments—Rep. Daniel McCay (*Effective January 1, 2018*) Repeals the provision categorizing a seat belt violation as a secondary offense; repeals the requirement that all vehicles must obtain a safety inspection certificate in order to be registered and to operate on a highway while keeping the safety inspection requirement for commercial vehicles, motor vehicles operated by a ground transportation service provider, buses or vans for hire, taxicabs, motor vehicles with 3 or more axles, pulling a trailer, or pulling a trailer with multiple axles, combination units, off-highway vehicles registered for the first time as a street-legal ATV, and the initial application to register salvage vehicles; increases the registration fee by $1 for motorcycles and motor vehicles of 12,000 lbs. gross laden weight or less; creates the Motor Vehicle Safety Impact Restricted Account to fund the Utah Highway Patrol; and directs Tax Commission to deposit the additional registration fees collected into the Motor Vehicle Safety Impact Restricted Account.

- *Amends 13-51-107, 41-1a-203, 41-1a-205, 41-1a-217, 41-1a-226, 41-1a-1201, 41-1a-1206, 41-3-303, 41-6a-1508, 41-6a-1509, 41-6a-1642, 41-6a-1803, 41-6a-1805, 53-8-205, 53-8-206*
- *Enacts 53-8-214*

HB 343 Agricultural and Leadership Education Support Special Group License Plate—Rep. Scott H. Chew (*Effective October 1, 2017*) Creates a Utah Intra-curricular Student Organization Support for Agricultural Education and Leadership support special group license plate to help support Utah-based chapters of student organizations that promote leadership and career development through agricultural education; requires applicants for the plate to donate $25 annually to the Utah Intra-curricular Student Organization Support for Agricultural Education and Leadership Restricted Account; and requires the Department of Agriculture and Food to distribute funds in the Utah Intra-curricular Student Organization Support for Agricultural Education and Leadership Restricted Account to statewide student organizations that promote leadership and career development through agricultural education.

- *Amends 41-1a-418, 41-1a-422, 63J-1-602.1*
- *Enacts 4-42-101, 4-42-102*

HB 359 Spinal Cord and Brain Injury Rehabilitation Fund amendments—Rep. Eric K. Hutchings (*Effective January 1, 2018*) Changes the name of the Traumatic Spinal Cord and Brain Injury Rehabilitation Fund to the Spinal Cord and Brain Injury Rehabilitation Fund; increases the annual registration fee the Motor Vehicle Division collects by 50 cents for motorcycles and off-highway vehicles and directs that the additional 50 cent registration fees shall be deposited into the Spinal Cord and Brain Injury Rehabilitation Fund.

- *Amends 26-54-101, 26-54-102, 26-54-103, 41-1a-1201, 41-1a-1206, 41-6a-1406, 41-22-8, 41-1a-1206*

SB 42 DUI Impound Fee Refund Amendments—Sen. Wayne A. Harper (*Effective May 9, 2017*) Extends the time allowed for submission of documents requesting a DUI impound fee refund from 30 days to 180 days after the day on which the Driver License Division mailed the final notification.

- *Amends 41-6a-1406*

SB 112 Special Group License Plate Repeal—Sen. Allen M. Christensen (*Effective May 9, 2017*) After September 30, 2017, prohibits the issuance of a new prostate cancer support special group license plate; allows persons who have been issued a prostate cancer support special group license plate prior to October 1, 2017 to keep that plate and directs the contribution for renewal of that plate to the Cancer Research Restricted Account.

- *Amends 41-1a-418, 41-1a-422, 63J-1-602.1*
- *Repeals 26-21a-303*

SB 129 Salvage Vehicle Amendments—Sen. Curtis S. Bramble (*Effective May 9, 2017*) Requires a motor vehicle auction operator to securely store a salvage vehicle sold at auction until the vehicle is claimed by the purchaser or the purchaser's agent and permits a motor vehicle auction operator to charge a daily storage fee for that vehicle; requires the motor vehicle auction operator to create a record containing the following information if the person who came to pick up a salvage vehicle is not licensed under Title 41, Chapter 3 or certified as a tow truck operator under Title 72, Chapter 9, Part 6, and not the purchaser of the vehicle: (1) name and address from a government issued identification of the person claiming the vehicle, (2) year, make and VIN of the claimed vehicle, (3) a written statement indicating where the vehicle will be delivered, and (4) verification that the claimant has authority from the purchaser to claim the vehicle; in addition, a transporter or tow truck operator that claims a vehicle shall submit a written record indicating where the vehicle will be delivered if delivered within the state; requires the auction operator to retain the record for five years; and imposes penalties for violations.

- *Amends 41-3-201, 41-3-201.7, 41-3-702*

SB 192 Boat Registration Amendments—Sen. Curtis S. Bramble (*Effective January 1, 2018*) Requires that the Utah registration card for a vessel shall display the address of the owner or lessee.

- *Amends 41-1a-213*

SB 245 Second Amendment Special License Plates – Sen. Howard A. Stephenson (*Effective October 1, 2017*) Creates a Support the 2nd Amendment and State-Owned Shooting Ranges support special group license plate; creates the Support for State-Owned Shooting Ranges Restricted Account and requires applicants for the plates to make a $25 annual donation to that account; and requires the Division of Wildlife Resources to distribute funds in the Support for State-Owned Shooting Ranges Restricted Account to facilitate the construction of new outdoor firearm shooting ranges.

- *Amends 41-1a-422, 63J-1-602.1*
- *Enacts 23-14-13.5*

2018

HB 101 Air Quality Emissions Testing Amendments—Rep. Patrice Arent (*Effective May 8, 2018*) Adds to the list of vehicles exempt from emissions inspection: motorcycles, electric vehicles, and vehicles with a model year 1967 or older; authorizes a county to exempt from an emissions inspection program diesel-powered motor vehicles with a gross vehicle weight rating (GVWR) of more than 14,000 pounds or model year 1997 or older; requires a county that does not impose an emission inspection requirement on diesel-powered motor vehicles as of December 31, 2017 to implement a 3 year pilot program beginning January 1, 2019 that shall require: a computerized emission inspection for diesel-powered motor vehicles model year 2007 or newer, with a GVWR of 14,000 pounds or less, and a model year 5 years old or older; and the pilot program shall also require a visual inspection of emissions equipment for diesel-powered motor vehicles model year 1997 or newer, with a GVWR of 14,000 pounds or less, and a model year 5 years old or older.

- *Amends 41-6a-1642*

HB 143 Off-highway Vehicle Amendments—Rep. Michael Noel (*Effective January 1, 2019*) Increases the maximum registration fee for an off-highway vehicle from $18 to $35 and provides that the maximum registration fee for a street legal all-terrain vehicle (ATV) may not exceed $72; eliminates the requirement that a street legal ATV also pay the motorcycle registration fee; increases the registration fee on off highway vehicles to the Spinal Cord and Brain Injury Rehabilitation Fund to $1; and creates two new age-based fee schedules, one for an ATV that is not street legal, and one for a street legal ATV (both schedules lead to lower age-based fee than those vehicles previously paid).

- *Amends 41-6a-1509, 41-22-8. 59-2-405.2*

HB 161 Auto Registration Amendments—Rep. Christine Watkins (*Effective May 8, 2018*) Removes the requirement that an individual sign and carry a vehicle registration card in the vehicle for which it was issued; and encourages an owner or operator to carry a vehicle registration card in the vehicle for which it was issued and display the card upon request of a peace officer.

- *Amends 41-1a-214*

HB 162 License Plate Transfer Amendments—Rep. Norman Thurston (*Effective January 1, 2019*) Requires the Motor Vehicle Division to transfer the license plate of a vehicle that has been sold, traded, or the ownership of which has been otherwise released, to the new person registering the vehicle if the license plate was included as a part of the sale; all fees, except the fee for a new license plate, remain in place.

- *Amends 41-1a-401, 41-1a-413, 41-1a-701. 41-1a-703*

SB 41 Support Special Group Historical License Plate—Sen. Lincoln Fillmore (*Effective October 1, 2018*) Creates a support special group license plate to support the mission and purpose of the Utah State Historical Society; requires the plate to have a black background, white characters and display the word Utah; requires the Motor Vehicle

Division to procure reflectorized materials for the historical support special group plate as soon as materials are available at a reasonable cost; requires applicants for the plate to make a $25 annual donation to the Utah State Historical Society; and requires the donations to be deposited into the General Fund as a dedicated credit to the Utah State Historical Society.

- *Amends 9-8-207, 41-1a-401, 41-1a-418, 41-1a-419, 41-1a-422*

SB 71 Road Tolls Provisions—Sen. Wayne Niederhauser (*Effective May 8, 2018*) Allows the Utah Department of Transportation (UDOT) to: use camera and video technology to monitor a tollway, impose a penalty for failure to pay a toll, mail correspondence to inform the owner of a motor vehicle of an unpaid toll or penalty, and request a hold on the registration of a motor vehicle if the owner has failed to pay; requires UDOT and the Division of Motor Vehicles to share information pertinent to registration and toll enforcement; requires UDOT to make rules related to tollways and the amount of a penalty for failure to pay a toll; and allows UDOT to retain license plate data for collection purposes.

- *Amends 41-1a-203, 41-6a-2004, 72-2-120, 72-6-118*

SB 80 Exempt and Apportioned License Plate Amendments—Sen. Don Ipson (*Multiple effective dates*) Effective March 1, 2018 removes the requirement for a vehicle with an exempt (EX) or Utah Highway Patrol (UHP) license plate to annually renew registration; and allows EX plates to remain valid as long as the vehicle is registered and in service by the owning entity; and effective January 1, 2019, deletes the requirement that EX and apportioned (APP) plates have month or year decals.

- *Amends 41-1a-216, 41-1a-221, 41-1a-301, 41-1a-402, 41-1a-407*

SB 119 Special Group License Plate Amendments—Sen. Deidre Henderson (*Effective October 1, 2018*) Creates a recognition special group license plate commemorating women's suffrage.

- *Amends 41-1a-418*

SB 136 Transportation Governance Amendments—Sen. Wayne Harper (*Multiple effective dates*) Effective January 1, 2019, defines alternative fuel vehicles as electric, hybrid electric, or plug-in hybrid electric motor vehicles, or any other vehicle not powered by motor fuel, special fuel, diesel fuel, natural gas, or propane; increases registration fees on alternative fuel motor vehicles; reduces funds allocated from the General Fund into the Transportation Investment Fund of 2005; creates the "Transit Transportation Investment Fund" within the Transportation Investment Fund of 2005 and deposits funds from the General Fund into the Transit Transportation Investment Fund; and effective May 8, 2018 imposes a June 30, 2022 deadline for local governments to impose certain local option sales and use taxes for transportation; authorizes a new local option sales and use tax for certain counties with public transit services of up to 0.20%; allows a city or town to impose a 0.25% local option sales and use tax if a county has not imposed a tax under Section 59-12-2219 prior to June 30, 2019, and amends the distribution of a tax imposed under that section; and requires the Department of Transportation to study a road user charge and implement a demonstration program.

- *Amends 11-13-103, 11-13-202, 11-13-206, 11-13-207, 17B-1-301, 17B-1-702, 17B-1-703, 17B-2a-802, 17B-2a-804, 17B-2a-807, 17B-2a-808, 17B-2a-810, 17B-2a-811, 17B-2a-826, 41-1a-102, 41-1a-1201, 41-1a-1206, 41-1a-1221, 52-4-103, 59-12-102, 59-12-103, 59-12-2202, 59-12-2203, 59-12-2217, 59-12-2218, 59-12-2219, 63G-6a-1402, 67-5-3, 72-1-102, 72-1-202, 72-1-203, 72-1-204, 72-1-208, 72-1-211, 72-1-213, 72-1-214, 72-1-303, 72-1-304, 72-1-305, 72-2-117.5, 72-2-121, 72-2-124, 72-5-401, 72-6-120*
- *Enacts 11-13-227, 17B-2a-803.1, 17B-2a-807.1, 17B-2a-808.1, 17B-2a-808.2, 17B-2a-810.1, 17B-2a-811.1, 36-29-103, 59-12-2220*
- *Repeals 17B-2a-807.5*

SB 169 Motor Home Statewide Fee Amendments—Sen. Curtis Bramble (*Effective January 1, 2019*) Enacts an age-based uniform statewide fee for motor homes instead of the current 1% value based fee.

- *Amends 59-2-405.3, 59-2-407*

SB 200 Aeronautics Amendments—Sen. Wayne Harper (*Effective January 1, 2019*) Transfers aircraft registration and uniform fee responsibilities from the Tax Commission to the Department of Transportation.

- *Amends 9-7-401, 59-2-407, 59-2-924.2, 59-7-614, 59-10-1014, 72-10-109, 72-10-110, 72-10-112, 72-10-110.5*
- *Repeals 59-2-404*

2019

HB 65 Special Group License Plate for Motorcycle Safety Awareness—Rep. Mark A. Wheatley *(Effective October 1, 2019)* Creates a support special group license plate with a $25 required donation upon application and renewal to promote and support motorcycle safety awareness; creates the Motorcycle Safety Awareness Support Restricted Account to receive funds and facilitate distribution; and requires the Department of Transportation to manage and make distributions from the account to a qualifying organization.

- *Amends 41-1a-418, 41-1a-422*

HB 101 Autonomous Vehicle Regulations—Rep. Robert M. Spendlove *(Effective May 14, 2019)* Defines terms related to autonomous vehicles; allows the operation of a vehicle in the state by an automated driving system; exempts a vehicle with an engaged automated driving system from the requirement to obtain a driver's license; provides protocol in case of an accident involving an autonomous vehicle; requires a vehicle equipped with an automated driving system to be properly titled, registered, and insured; preempts political subdivisions from regulating autonomous vehicles in addition to regulations provided in state statute; and requires the DMV to revoke registration of an autonomous vehicle upon notice by DPS or UDOT.

- *Amends 41-1a-102, 41-1a-201, 41-1a-202, 41-1a-1503, 41-6a-102, 41-6a-1641, 53-3-102, 53-3-104, 53-3-202*
- *Enacts 41-26-102.1, 41-26-103, 41-26-104, 41-26-105, 41-26-106, 41-26-107, 41-26-108*

- *Repeals 41-26-102*

HB 105 Off-highway Vehicle Permit Amendments—Rep. Derrin R. Owens *(Effective January 1, 2020)* Removes provisions allowing reciprocal operational privileges for an off-highway vehicles registered in another state; and exempts nonresident vehicles used exclusively as an off highway implement of husbandry from the requirement to obtain an off-highway decal.

- *Amends 41-22-35*

HB 175 Transportation of Veterans to Memorials Support Special Group License Plate—Rep. Carl R. Albrecht *(Effective October 1, 2019)* Creates a support special group license plate with a $25required donation upon application and renewal to support programs to transport veterans to Washington D.C. to visit veterans memorials; and creates the Transportation of Veterans to Memorials Support Restricted Account to receive funds.

- *Amends 41-1a-418, 41-1a-422, 63J-1-602.1*

HB 184 Civil Air Patrol License Plate—Rep. Andrew Stoddard *(Effective October 1, 2019)* Creates a recognition special group license plate for the Utah Wing of the Civil Air Patrol.

- *Amends 41-1a-418*

HB 221 Uninsured Motorist Identification Sunset Amendments—Rep. Joel Ferry *(Effective May 14, 2019)* Repeals sunset provisions related to funding for the Uninsured Motorist Identification Database Program; and increases the amount that may be appropriated from the Uninsured Motorist Identification Restricted Account to the Peace Officer Standards and Training Division from $500,000 to $1,000,000 annually. It also repeals sunset provisions related to funding for the Uninsured Motorist Identification Database Program and amends an allocation from the Uninsured Motorist Identification Restricted Account.

- *Amends 41-12a-806*

HB 364 Special Group License Plate Amendments—Rep. Ken Ivory *(Effective October 1, 2019)* Creates a recognition special group license plate to recognize a fraternal, initiatic order for those sharing moral and metaphysical ideals, and designed to teach ethical and philosophical matters of brotherly love, relief, and truth.

- *Amends 41-1a-418*

HB 402 Agricultural Vehicle Amendments—Rep. Lee B. Perry *(Effective May 14, 2019)* Amends provisions describing when an implement of husbandry may operate on a highway. It amends provisions to allow a vehicle or combination of vehicles to exceed certain vehicle weight limits in certain situations. It exempts an implement of husbandry from the requirement to stop at a port-of-entry in certain circumstances; and makes technical changes. It also amends provisions related to an implement of husbandry and other agricultural related vehicles.

- *Amends 41-1a-202, 72-9-502*

SB 44 Street-legal ATV Amendments—Sen. Lincoln Fillmore *(Effective May 14, 2019)* Addresses circumstances under which certain all-terrain vehicles may operate as a street-legal all-terrain vehicle on a highway; and makes technical changes. It also modifies provisions related to the operation of street-legal all-terrain vehicles.

- *Amends 41-6a-1509*

SB 72 Transportation Governance and Funding Revisions—Sen. Wayne A. Harper *(Effective May 14, 2019)* Provides that the additional six month registration fee for an alternative fuel motor vehicles does not apply to motorcycles; beginning July 1, 2019, provides that the tax under §59-12-2220 may be imposed by a county if all of the available local taxes have been imposed (replacing language that required all available local taxes under Part 22 have been imposed by the county); removes language that prohibited a county, city, or town from imposing the tax under §59-12-2219 on or after July 1, 2022 and now allows, beginning July 1, 2020,a city or town to impose this tax at .25% if the county has not imposed it, but only if the city or town is annexed into a public transit district or is an eligible political subdivision; beginning January 1, 2020, annually increases the fuel tax on CNG, LNG, and hydrogen based on the previous fiscal year change in the CPI; provides that the Road Usage Charge program shall begin on January 1, 2020 and that UDOT shall administer the program, which may include contracting with an account manager; and provides that UDOT shall direct the DMV to hold the registration of a person enrolled in the Road Usage Charge program that is delinquent in payment of fees.

- *Amends 11-13-227, 17B-1-311, 17B-2a-802, 17B-2a-807.1, 17B-2a-808.1, 17B-2a-808.2, 17B-2a-826, 41-1a-102, 41-1a-203, 41-1a-1206, 59-12-103, 59-12-2202, 59-12-2203, 59-12-2214, 59-12-2215, 59-12-2216, 59-12-2217, 59-12-2218, 59-12-2219, 59-12-2220, 59-13-301, 72-6-403, 72-10-102*
- *Enacts 17B-2a-807.2, 17B-2a-827, 59-12-2212.2*
- *Repeals 17B-2a-803.1*
- *Coordinates with 2019's HB 57*

SB 82 Dealership Licensing Amendments—Sen. Don L. Ipson *(Effective October 1, 2019)* Repeals provisions authorizing the issuance of an unbranded title; requires an insurance company that pays a claim for a stolen vehicle that is not recovered to surrender the title to the DMV and the DMV to issue a title in the insurance company's name; expands the definition of body shop from a business engaged in rebuilding, restoring, repairing, or painting primarily the body of motor vehicles damaged by collision or natural disaster" to a person engaged in rebuilding, restoring, repairing, or painting the body of motor vehicles for compensation;" prohibits the issuance or renewal of a transporter license to someone who is not licensed as a body shop, a detail or repair shop, a tow truck motor carrier, a licensed dealer, a repossession company, or a finance company and is not properly insured; prohibits use of a dealer plate on a loaded commercial vehicle over 26,000 pounds gross laden weight (previously 12,000 pounds) unless a special loaded demonstration permit is issued; increases the number of dealer plates from two plus one for every twenty-five motor vehicles sold to five plus one for every twenty-five motor vehicles sold; and makes tenor more violations of Section 41-3-301 a class A misdemeanor (instead of the current one violation).

- *Amends 41-1a-522, 41-1a-1001, 41-1a-1005, 41-1a-1401, 41-3-102, 41-3-202, 41-3-501, 41-3-502, 41-3-503, 41-3-507, 41-3-701, 41-3-702*
- *Repeals 41-1a-1002, 41-1a-1003, 41-1a-1007, 41-3-409.5*

SB 125 Vehicle Registration Records Amendments – Sen. Todd Weiler (*Effective May 14, 2019*) Prohibits the Motor Vehicle Division from disclosing a protected record to an owner, lessee, or operator of a parking lot or structure.

- *Amends 41-1a-116*

2020

HB 180 Emission Inspection Revisions – Rep. Cory A. Maloy (*Effective January 1, 2021*) Exempts electric motor vehicles from the emissions inspection program and local emissions compliance fees.

- *Amends 41-1a-1223, 41-6a-1642*

HB 255 Boat Fees Amendments – Rep. Steve Waldrip (*Effective July 1, 2020*) Redirects the deposit of the $10 aquatic invasive species fee, which is imposed on the registration of motorboats and sailboats, to the newly created "Aquatic Invasive Species Interdiction Account."

- *Amends 23-27-102, 23-27-301, 73-18-22. 73-18-26;*
- *Enacts 23-27-304, 23-27-305, 23-27-306*

HB 318 Martin Luther King, Jr. Special License Plate – Rep. Sandra Hollins (*Effective October 15, 2020*) Creates a recognition special group license plate for an individual supporting the recognition and continuation of the work and life of Dr. Martin Luther King, Jr.; repeals the Martin Luther King, Jr. Civil Rights support special group license plate.

- *Amends 9-18-102, 41-1a-418, 41-1a-422*

HB 339 Clean Air Special Group License Plate – Rep. Stephen G. Handy (*Effective October 15, 2020*) Creates the Clean Air support special group license plate; requires a donation of $25 or more by recipients of the license plate; directs 50% of donations to be deposited into the Clean Air Fund and 50% of donations to be deposited into the Clean Air Support Restricted Account.

- *Amends 41-1a-418, 41-1a-422, 59-10-1319, 63I-1-263, 63I-2-263, 63J-1-602.1;*
- *Enacts 19-1-109*

SB 97 Personal License Plate Amendments – Sen. Luz Escamilla (*Effective May 12, 2020*) Allows the Motor Vehicle Division to deny a personalized license plate request if the Motor Vehicle Division determines that the requested combination of letters, numbers, or both disparages a group based on race, color, national origin, religion, age, sex, gender identity, sexual orientation, citizenship status, physical disability, or mental disability; and prohibits the Motor Vehicle Division from denying a personalized license plate

request if the requested combination of letters, numbers, or both refer to an official state symbol under 63G-1-601.

- *Amends 41-1a-411*

SB 212 Special Group License Plate Amendments – Sen. Luz Escamilla (*Effective October 15, 2020*) Creates the Latino Community support special group license plate to support programs dedicated to strengthening the state's Latino community through education, mentoring, and leadership opportunities; requires a donation of $25 or more by recipients of the license plate; creates the Latino Community Support Restricted Account administered by the Department of Commerce and authorizes distributions to pay for issuing or reordering Latino Community support special group license plate decals.

- *Amends 41-1a-418, 41-1a-422, 63I-1-263, 63I-2-263, 63J-1-602.1;*
- *Enacts 13-1-16*

2021

HB 170 Vehicle Registration Renewal Notice Requirements – Rep. Scott H. Chew (*Effective March 11, 2021*) Requires the Motor Vehicle Division to resume mailing renewal notifications to vehicle owners at least 30 days before the expiration date of a vehicle's registration; and requires the Motor Vehicle Division to provide a process by which a vehicle owner can sign up to receive electronic notifications instead of the mailed notification.

- *Amends 41-1a-203, 41-1a-217*

HB 195 Vehicle, Boat, and Trailer Registration Amendments – Rep. Adam Robertson (*Effective January 1, 2022*) Requires the Motor Vehicle Division to create a process to automatically renew the registration of motor vehicles, off-highway vehicles and watercraft; provides that if a vehicle is subject to an emissions inspection, the automatic renewal cannot process until the emissions inspection is completed; and authorizes vehicles in a commercial fleet to receive registration decals that are valid for the life of the vehicle so long as the vehicle remains part of the fleet and the registration fees are paid.

- *Amends 41-1a-209, 41-1a-216, 41-1a-217, 41-1a-232, 41-22-3, 73-18-7*

HB 200 Motor Vehicle Registration Revisions – Rep. Stephanie Gricius (*Effective May 3, 2023*) Permits transportation of an off-highway vehicle on any public land, trail, street, or highway in the state without current registration; operation or placement of an off-highway vehicle on any public land, trail, street, or highway in the state without current registration is still prohibited.

- *Amends 41-22-3*

HB 272 Special License Plate Amendments – Rep. Paul Ray (*Effective October 15, 2021*) Renames the Organ Donation Contribution Fund as the Allyson Gamble Organ Donation Contribution Fund; creates the Donate Life support special group license plate; and

requires a donation of $25 or more to the Allyson Gamble Organ Donation Contribution Fund for each registration and renewal.

- *Amends 26-1-30, 26-18b-101, 41-1a-230.5, 41-1a-418, 41-1a-422, 53-3-214.7*

SB 73 Vehicle Registration Checkoff and Fee Amendments – Sen. Lincoln Fillmore (*Effective January 1, 2022*) Requires the Motor Vehicle Division to provide a credit against the fees and taxes charged to register a vehicle if, immediately before buying a vehicle, a person leased and was the registrant of the vehicle, and the fees and taxes for registering the vehicle were paid; specifies that this credit only applies to the fees and taxes paid while the person leased the vehicle and that the value of the credit is equal to the remaining term of that registration period; creates a new voluntary registration contribution of $3 to support the Emergency Medical Services Grant Program and the Search and Rescue Financial Assistance Program; allows the Motor Vehicle Division to keep administrative costs of collecting and transferring the contributions; allows the Motor Vehicle Division to keep the first $1,000 collected from this contribution to cover the cost to change the registration form; and splits the remaining contribution amounts monthly between the Emergency Medical Services System Account and the Search and Rescue Financial Assistance Program.

- *Amends 26-8a-108, 53-2a-1102;*
- *Enacts 41-1a-230.7, 41-1a-1225;*
- *Repeals 41-1a-230.6, 41-22-19.5*

SB 77 Kiwanis Special Group License Plate – Sen. Michael K. McKell (*Effective November 1, 2021*) Creates the Kiwanis Special Group License Plate and requires all recipients of the plate to annually donate $25 or more to public education on behalf of the Kiwanis International clubs.

- *Amends 41-1a-418, 41-1a-422;*
- *Enacts 53F-9-403*

2022

HB 13 Special License Plate Designation – Rep. Steve Eliason (*Effective October 15, 2022*) Creates the Live On Suicide Prevention Campaign Special Group License Plate. Requires all recipients of the plate to annually donate $25 or more to the Governor's Suicide Prevention Fund created under Section 62A-15-1103. Designates the donations related to this plate for the support of the Live On suicide prevention campaign administered by the Division of Substance Abuse and Mental Health.

- *Amends 41-1a-418, 41-1a-422, 62A-15-1103*

HB 88 License Plate Revisions – Rep. Stephen G. Handy (*Effective November 1, 2022*) Creates the Utah State Parks dark sky initiative Special Group License Plate. Requires all recipients of the plate to annually donate $25 or more to the non-lapsing State Park Fees Restricted Account created within the General Fund under Section 79-4-402. Designates the donations related to this plate for the support the Division of State Parks' dark sky initiative.

- *Amends 41-1a-418, 41-1a-422, 63J-1-602.1,79-4-402*

HB 108 Vehicle Inspection Amendments – Rep. Walt Brooks (*Effective May 4, 2022*) Expands the definition of "qualified identification number inspector" for purposes of a vehicle identification number (VIN) inspection as: a designated employee of a Utah law enforcement agency; all peace officers of the federal government, another state, the District of Columbia, or Canada; and other qualified identification number inspectors as expressly authorized by the Division of Motor Vehicles. Requires a VIN to be physically inspected upon application for first title of a vehicle in Utah (previously only required on first Utah registration). Defines "alternative vehicle identification number inspector" as: an officer or employee of an agency or instrumentality responsible for enforcing the motor vehicle laws of another state, the District of Columbia, or Canada; an owner, operator, or employee of a motor vehicle inspection station licensed or authorized to perform safety or emissions inspections by another state, the District of Columbia, or Canada; a new or used motor vehicle dealer that is licensed by another state, the District of Columbia, or Canada; or a person expressly authorized by the division in writing to perform a VIN inspection of a vehicle. Authorizes the division to permit a VIN inspection to be performed by an "alternative identification number inspector" if an applicant for Utah title or registration demonstrates to the satisfaction of the division that a physical inspection by a qualified identification number inspector is not practical.

- *Amends 41-1a-802*

HB 180 Off-Road Vehicle Safety Education – Rep. Carl R. Albrecht (*Effective January 1, 2023*) Requires the Division of Motor Vehicles (DMV) to produce an off-highway vehicle (OHV) license plate that is a distinct tan color with a unique five-digit number in black lettering. Prohibits the OHV plate from being personalized but requires that the OHV plate to have a location to attach registration decals. Requires the DMV to issue one OHV plate, a registration decal(s), and a registration card to all first time registrations and renewals of OHVs occurring on or after January 1, 2023, and requires the OHV plate to be displayed upright on the rear of the OHV. Exempts an OHV motorcycle from the requirement to be issued and display an OHV plate but requires the issuance and display of an OHV registration sticker for OHV motorcycles. Exempts an implement of husbandry vehicle from the requirement to be issued and display an OHV plate but requires the issuance and display of an OHV registration sticker in addition to an implement of husbandry sticker if the vehicle is also used for recreational purposes on public lands, trails, streets, and highways.

- *Amends 41-22-3, 41-22-5.1, 41-22-12.2, 41-22-12.5, 41-22-19, 41-22-30, 41-22-31, 41-22-35*

HB 186 Vehicle Registration Amendments – Rep. Raymond P. Ward (*Effective January 1, 2023*) Amends the additional motor vehicle registration fee for alternative fuel vehicles that are not enrolled and participating in the road usage charge program under Section 72-1-213.1. For an electric motor vehicle or a motor vehicle fueled exclusively by a source other than motor fuel, diesel fuel, natural gas, or propane, the additional fee will be equal to the road usage charge cap. Defines "road usage charge cap" as the maximum fee charged to a participant in the road usage charge program for a registration period. Sets the initial road usage charge cap at $130.25 for annual registrations and $100.75 for 6-

month registrations. Beginning January 1, 2026, sets the road usage charge cap at $180 for annual registrations and $139 for 6-month registrations. Beginning January 1, 2032, sets the road usage charge cap at $240 for annual registrations and $185 for 6-month registrations. Beginning January 1, 2024, directs the tax commission to annually adjust the road usage charge cap by inflation and round it to the nearest 25 cents. For a hybrid electric motor vehicle not enrolled and participating in the road usage charge program, sets the additional fee at $21.75 for annual registrations and $16.50 for 6 month registrations. For a plug-in hybrid electric motor vehicle not enrolled and participating in the road usage charge program, sets the additional fee at $56.50 for annual registrations and $43.50 for 6 month registrations.

- *Amends 41-1a-1206, 63I-2-272, 72-1-213.1*

HB 328 Driver License and License Plate Amendments – Rep. Stephanie Pitcher (*Effective October 15, 2022*) Defines "invisible condition" to mean a physical or mental condition that may interfere with an individual's ability to communicate with a law enforcement officer. Defines "invisible condition identification symbol" to mean a symbol or code indicating the existence of an invisible condition. Requires the Division of Motor Vehicles (DMV) to include on a vehicle owner's registration record an invisible condition identification symbol if requested by the vehicle owner on a form prescribed by the tax commission. If the owner is making the request on behalf of another individual with an invisible condition, the owner must submit a declaration that the individual is a regular driver or passenger of the vehicle. The request must be accompanied by: written verification from a health care professional that owner or individual has an invisible condition; and a waiver of liability signed by the person with the invisible condition or their legal representative for the release of medical information. The DMV is required to maintain a brief description of the invisible condition but only make this description available to law enforcement through the Utah Criminal Justice Information System (UCJIS). Defines the information in the DMV database and UCJIS related to a person's invisible condition as a private record for purposes of the Government Records Access and Management Act. Within 30 days of a request from the individual with the invisible condition, the DMV must remove the invisible condition identification symbol and brief description from the DMV database and provide updated information to UCJIS.

- *Amends 41-1a-213, 46-1-2, 53-3-207, 53-3-805*

HB 336 Vehicle Registration Modifications – Rep. Stephanie Pitcher (*Effective May 4, 2022*) This bill allows a county to investigate to determine if a vehicle owner has provided a false or an improper address to register a vehicle to avoid an emissions inspection; allows a county to impose a civil penalty; and makes technical changes.

- *Amends 41-6a-1642*

SB 51 Transportation Amendments – Sen. Wayne A. Harper (*Effective May 4, 2022*) Allows the Tax Commission to delay the expiration of vehicle registrations in circumstances where materials for registration decals are temporarily unavailable. Effective May 4, 2022, requires that the Utah Attorney General provide prosecution of the provisions of Title 41, Chapter 3, Motor Vehicle Business Regulation Act. Exempts the historical support special group license plate from reflectivity and allows vintage vehicles 1980 and

older to display the historical support special group license plate instead of a vintage vehicle special group license plate if the division has the materials and manufacturing capabilities to produce the historical support special group license plate in small quantities. Exempts vintage vehicles 1980 and older that display the historical support special group license plate from the donation requirement to the State Historical Society. Removes the requirement that a vintage vehicle display a front license plate. Effective January 1, 2023, at the time of registration, requires a vintage vehicle that has a model year of 1981 or newer to: provide proof of an emissions inspection; or provide proof of vehicle insurance that is a type specific to a collector vehicle. Increases the registration fee by 50 cents on a vintage vehicle that has a model year of 1981 or newer. Allows the tax commission to use 50 cents of the increased registration fee to cover the costs to administer the vintage vehicle registration program.

- *Amends 17B-2a-807.2, 41-1a-201, 41-1a-226, 41-1a-401, 41-1a-404, 41-1a-422, 41-1a-1201, 41-1a-1206, 41-3-105, 41-6a-1642, 41-21-1, 53-3-105, 53-3-219, 59-12-2220, 63B-31-103, 63I-1-272, 63I-2-272, 72-1-213.1, 72-1-213.2, 72-2-121, 72-2-124, 72-5-309, 72-5-403*
- *Enacts 53-1-106.2*
- *Repeals 72-1-213*

SB 64 Identification for Vehicle Registration Amendments – Sen. Gene Davis (*Effective March 22, 2022*) Provides that any valid government-issued identification qualifies as acceptable identification for purposes of a new Utah motor vehicle registration. Previously, a new Utah registration required that the applicant show proof of a valid driver license if the vehicle was not sold by a vehicle dealer.

- *Amends 41-1a-210.5*

SB 72 ATV Weight Limit Amendments – Sen. David P. Hinkins (*Effective March 21, 2022*) This bill amends the definition of an all-terrain type II vehicle to change the weight limit from 2,500 pounds to 3,500 pounds.

- *Amends 41-22.2*

SB 77 Military License Plate Amendments – Sen. Wayne A. Harper (*Effective May 4, 2022*) This bill allows an exemption from the requirement to display a license plate on a military vehicle if the license plate is in the vehicle and available for inspection by law enforcement.

- *Amends 41-1a-102, 41-1a-404*

SB 99 Electronic Vehicle Registration Amendments – Sen. Todd D. Weiler (*Effective March 21, 2022*) This bill allows an individual to provide proof of vehicle registration by displaying a photograph of the registration card on a mobile electronic device.

- *Amends 41-1a-214*

SB 186 Funds Amendments – Sen Don L. Ipson (*Effective March 24, 2022*) This bill updates existing trust accounts for compliance with Government Accounting Standards Board requirements. This bill repeals contribution dependent accounts that have not received a sufficient level of contributions, together with those accounts' associated programs,

where applicable, including the Transportation of Veterans to Memorials Support Restricted Account, the Transportation of Veterans to Memorials Support Restricted Account Act, and the Transportation of Veterans special license plate.

- *Amends 9-6-503, 9-8-703, 11-8-3, 17-36-6, 19-6-402, 19-6-405.7, 19-6-409, 19-6-410.5, 19-6-411, 19-6-415, 40-6-19, 41-1a-418, 41-1a-422, 49-11-903, 51-5-4, 59-2-924.2, 59-2-926, 59-2-1601, 59-2-1602, 59-2-1603, 59-10-1312, 63A-3-109, 63A-3-205, 63B-1b-102, 63B-1b-202, 63C-4a-308, 63I-1-226, 63J-1-601, 63J-1-602.1, 63J-2-102, 63J-7-102, 67-4a-801,78B-22-102, 78B-22-404, 78B-22-454,78B-22-455, 78B-22-501, 78B-22-701*
- *Repeals 26-63-101, 26-63-102, 26-63-201, 26-63-202, 26-63-203, 26-63-204, 26-63-301, 26-63-302, 26-63-303, 26-63-401, 26-63-402, 26-63-403, 26-63-501, 26-63-502, 26-63-503, 26-63-504, 26-63-601, 62A-1-119, 63A-12-109, 63C-4a-405, 71-14-101, 71-14-102, 76-7-317.1*

2023

HB 26 License Plate Amendments - Rep. Norman K. Thurston (*Effective January 1, 2024*)

Limits the number of available standard-issue license plates to four options with the following designs: two that incorporate one or more elements of the Utah economy or geography, one that represents the state's values or culture, and one that commemorates a current event relevant to Utah or a significant anniversary of an historic Utah event; requires that each design must be available for at least 10 years, except the design commemorating a current or historic event which may only be available for five years; requires that before a new standard-issue license plate design can be made available, the Motor Vehicle Division (division) shall consult with the Utah Department of Cultural and Community Engagement about the proposed design, determine which existing standard plate will be discontinued, and submit the proposed design to the governor for approval; provides that if the governor approves the proposed design, the division shall submit the proposed design to the Transportation Interim Committee and request that the proposed design be approved and funded by concurrent resolution; permits the division to continue issuing a discontinued standard-issue license plate until existing inventory is exhausted; repeals the authority for an original-issue license plate with a non-unique series to be used; modifies the documentation required to qualify for a Purple Heart special group license plate and subjects vehicles issued a Purple Heart special group license plate after December 31, 2023 to certain registration fees previously exempt to holders of the plate; creates an administrative process for proposed special group license plates to be considered, approved, funded, produced, managed, and discontinued by the division without legislative action; provides that existing special group plates created by legislative action will continue to be available subject to the discontinuance provisions; creates the "sponsored special group license plate fund" for the deposit of all contributions the division collects related to special group license plates; authorizes a county legislative body to exempt a motor vehicle from the emissions inspection requirement if: the vehicle is 30 years old or older, the county determines that the vehicle was driven less than 1,500 miles in the preceding 12 months, and the owner provides the

county a signed statement attesting that the vehicle is primarily a collector's item used only for occasional transportation.

- *Amends 9-8-207, 26-18b-101, 26-54-102, 41-1a-102, 41-1a-222, 41-1a-226, 41-1a-401, 41-1a-416, 41-1a-419, 41-1a-1201, 41-1a-1204, 41-1a-1206, 41-1a-1211, 41-1a-1212, 41-1a-1218, 41-1a-1222, 41-1a-1305, 41-6a-1642, 53-8-214, 59-10-1319, 62A-15-1103, 63G-26-103, 63I-1-241, 63I-1-263,63I-2-204, 63I-2-209, 63I-2-213, 63I-2-219, 63I-2-223, 63I-2-226, 63I-2-253, 63I-2-261, 63I-2-263, 63I-2-272, 63I-2-278, 63I-2-279, 63J-1-602.1, 63J-1-602.2, 71-8-2, 71-8-4, 79-4-402, 79-7-203*
- *Enacts 41-1a-122, 41-1a-1601, 41-1a-1602, 41-1a-1603, 41-1a-1604, 41-1a-1605, 41-1a-1606, 41-1a-1607, 41-1a-1608, 41-1a-1609, 41-1a-1610, 63I-2-280*
- *Repeals and reenacts 41-1a-402, 41-1a-418*
- *Repeals 41-1a-421, 41-1a-422*

HB 55 Off-highway Vehicle Registration Requirements - Rep. Carl R. Albrecht (*Retrospective to January 1, 2023*) Exempts a snowmobile from the requirement to be issued and display an off-highway vehicle license plate; specifies that an off-highway license plate shall contain five characters composed of letters, numbers, or both; authorizes the Motor Vehicle Division to collect a fee for any new or replacement off-highway vehicle license plate which shall be deposited into the License Plate Restricted Account.

- *Amends 41-22-3, 41-22-5.1, 41-22-19, 41-22-32*
- *Repeal and reenacts 41-22-31*

HB 200 - Motor Vehicle Registration Revisions – Rep. Stephanie Gricius (*Effective May 3, 2023*) Permits transportation of an off-highway vehicle on any public land, trail, street, or highway in the state without current registration; operation or placement of an off-highway vehicle on any public land, trail, street, or highway in the state without current registration is still prohibited.

- *Amends 41-22-3*

HB 235 Accessible Parking Spaces Amendments - Rep. Jeffrey D. Stenquist (*Effective January 1, 2024*) This bill directs the Motor Vehicle Division to include, on all new or replacement removable windshield placards, the statement: "Under state law, a disability placard may only be used by, or for the transportation of, the person to whom the disability placard is issued. A person who misuses another person's disability placard for parking privileges is guilty of a class C misdemeanor." This bill requires the Tax Commission to adopt rules to establish the standards for the statement.

- *Amends 41-1a-420*

HB 301 Transportation Tax Amendments - Rep. Mike Schultz (*Multiple effective dates*) This bill, beginning January 1, 2024, imposes an additional $7 registration fee on all annual vehicle registrations; imposes an another $7 registration fee on annual vehicle registrations of electric vehicles, hybrid electric vehicles, plug-in hybrid electric vehicles, and vehicles fueled exclusively by a source other than motor fuel, diesel fuel, natural gas,

or propane; imposes an additional $5 registration fee on all six-month vehicle registrations; directs the Tax Commission to annually adjust these additional registration fees by the percent change in the Consumer Price Index. This bill impacts multiple tax types including motor and special fuel taxes, and enacts an electric vehicle charging tax. For a complete description of these changes please refer to the full bill.

- *Amends 41-1a-1206, 59-13-201*
- *Enacts 59-30-101, 59-30-102, 59-30-103*

HB 340 Trailer Registration Amendments - Rep. Mark Strong (*Effective January 1, 2024*) Exempts a single-axle trailer from motor vehicle registration except a single-axle trailer that is: a commercial vehicle; a trailer designed, used, and maintained for hire for the transportation of property or persons; or a travel trailer, camping trailer, or fifth wheel trailer of 750 pounds or more laden weight.

- *Amends 41-1a-202*

HB 375 Traffic Violation Exemptions - Rep. Stephanie Gricius (*Effective May 3, 2023*) Provides that a court shall consider as evidence a vehicle bill of sale for a person who receives a citation for a traffic violation for which the sole method of identifying the person alleged to be responsible for the violation is through the Division of Motor Vehicles' registration or title records; requires that the bill of sale be executed by both the buyer and seller and be dated before the date of the citation.

- *Amends 41-6a-202*

SB 13 Motor Vehicle Registration Amendments - Sen. Wayne A. Harper (*Effective July 1, 2023*) Clarifies that a vehicle registration reinstatement fee may only be charged if the registration was revoked for operating the vehicle without motor vehicle liability insurance; creates within the General Fund the non-lapsing "License Plate Restricted Account" for the deposit of fees charged for license plates and decals and for the payment of costs related to the issuance of license plates and decals; repeals and prohibits renewal of the honorary consulate recognition special group license plate.

- *Amends 26-54-102, 41-1a-110, 41-1a-418, 41-1a-1201, 53-8-214, 63I-1-241, 63I-1-263, 63I-2-263, 63J-1-602.1, 63J-1-602.2*
- *Enacts 41-1a-122*

SB 14 Leased Tangible Personal Property Tax Amendments - Sen. Chris H. Wilson (*Effective July 1, 2023*) Authorizes the Motor Vehicle Division (division) to issue a temporary permit for a vehicle to an applicant who provides a document to the division that demonstrates that the registered owner is a lessee who has agreed to transfer the certificate of title to the applicant upon receipt of the title from the lessor; clarifies that the sale of a vehicle from a lessor to a lessee is subject to sales and use tax, and that the taxable amount may be based upon the lease agreement.

- *Amends 41-1a-211, 59-12-103, 59-12-104*

SB 25 Transportation Funding Revisions - Sen. Wayne A. Harper (*Effective May 3, 2023*) Repeals the authorization for the motorcycle safety awareness support special group license plate and the associated Motorcycle Safety Awareness Support Restricted

Account; repeals outdated and expired language related to distributions of federal mineral lease revenue.

- *Amends 41-1a-418, 41-1a-422, 59-21-2*
- *Repeals 72-2-128, 72-2-130*

SB 27 Transportation Revisions - Sen. Wayne A. Harper (*Effective May 3, 2023*) Provides that a vehicle with an original-issue license plate that would otherwise qualify as a vintage vehicle, except for displaying a vintage vehicle plate, qualifies for the same registration exemptions as a vintage vehicle; beginning January 1, 2025, requires the Tax Commission to annually provide data to each towing entity towing rotation that is sufficient to determine how many vehicles, vessels, or outboard motors were towed as part of the towing entity's towing rotation in the previous year, and the percentage that were abandoned; defines "towing entity" as a political subdivision, state agency, inter-local agency, or special service district; defines "abandoned" to mean a vehicle, vessel, or outboard motor for which the relevant fees have not been paid and which has not been removed from a secure storage facility within 30 days after notice of the tow was sent to a party with an interest in the vehicle.

- *Amends 10-9a-203,10-9a-403,10-9a-403.1, 17B-2a-808.2, 20A-7-601, 41-1a-416, 41-1a-1201, 41-6a-102, 41-6a-704, 41-6a-705, 41-6a-904, 41-21-1, 53-3-109, 63I-1-241, 72-1-202, 72-1-203, 72-1-301, 72-1-302, 72-1-303, 72-1-304, 72-1-305, 72-2-124, 72-5-117, 72-9-604*
- *Enacts 41-6a-718*
- *Repeals and reenacts 53-1-106.2*

SB 85 License Plate Requirement Amendments - Sen. Lincoln Fillmore (*Effective May 3, 2023*) Expands the availability of the historical support special group license plate to all vehicles instead of just vintage vehicles with a model year 1980 and older; authorizes the historical support special group license plate to be produced with a plate face that is partially reflective and provides effective and dependable reflective brightness during the service period.

- *Amends 41-1a-401, 41-1a-403, 41-1a-404*

SB 92 Special License Plate Designation - Sen. Jen Plumb (*Effective November 1, 2023*) Authorizes the Great Salt Lake Preservation support special group license plate, requiring a contribution to the Sovereign Lands Management Account to support the Division of Forestry, Fire, and State Lands' efforts to benefit and conserve the Great Salt Lake watershed and ecosystem.

- *Amends 41-1a-418, 41-1a-422, 65A-5-1*

SB 112 Aquatic Invasive Species Amendments - Sen. Scott D. Sandall (*Effective July 1, 2023*) Repeals the $10 annual resident aquatic invasive species fee charged at the time of registration or renewal of a motorboat or sailboat; enacts a $20 annual resident aquatic invasive species fee and provides the option for the fee to be paid at the time of registration or renewal of a motorboat or sailboat; requires the Motor Vehicle Division to report to the Division of Wildlife Resources identifying information regarding a person who elects to pay the $20 annual resident aquatic invasive species fee at the time of

registration or renewal so that the Division of Wildlife Resources may provide a watercraft decal indicating that the fee has been paid.

- *Amends 23-27-201, 23-27-304, 23-27-305*
- *Enacts 73-18-25.3*
- *Repeals 73-18-26*

SB 148 Invisible Condition Information Amendments - Sen. Jacob L. Anderegg (*Effective July 1, 2023*) Directs the Motor Vehicle Division (division) to create an "invisible condition identification decal" which incorporates the invisible condition identification symbol; authorizes inclusion of the invisible condition identifier in the registration database if an individual with an invisible condition resides at the driver's residence, even if the person with the invisible condition is not the owner or a regular driver or passenger of the vehicle; requires that before the division includes the invisible condition identifier in the registration database, the division must contact the Division of Professional Licensing and verify that the health care professional who attested to the existence of the invisible condition holds a current state license, and that if a current license cannot be verified the application must be denied; directs that if an application is approved, the division shall provide the applicant an invisible condition identification decal that may be affixed to the vehicle in a location specified by the division.

- *Amends 41-1a-213, 53-3-207, 53-3-805, 63G-7-201*
- *Enacts 26B-7-102, 53-22-101, 53-22-102, 58-1-603*

SB 175 Rural Transportation Infrastructure Fund - Sen. Derrin R. Owens (*Effective July 1, 2023*) On or before November 1 of each year, directs the Tax Commission to inform the Department of Transportation which counties within Utah qualify as a county of the third through sixth class in which a local option sales and use tax under §§59-12-2217, 59-12-2218, or 59-12-2219 have been imposed, and in which the local option sales and use tax under §59-12-2220 was not imposed on or before January 1, 2023; beginning January 1, 2024, requires the Tax Commission to transfer $2 of each registration fee imposed under §41-1a-1206 into the Rural Transportation Infrastructure Fund; beginning January 1, 2025, and each following January 1, directs the Tax Commission to increase the $2 transfer by an amount rounded to the nearest 1 cent which is equal to the greater of 0 and the transfer amount for previous calendar year multiplied by the actual percent change in the Consumer Price Index.

- *Amends 41-1a-1201*
- *Enacts 72-2-133*

SB 185 Transportation Amendments - Sen. Wayne A. Harper (*Effective May 3, 2023*) Broadens the vintage vehicle registration fees, emissions standards, license plate eligibility, and other exemptions, requirements, and standards that apply to vehicles with a model year of 1980 or older to include vehicles with a model year of 1982 or older; beginning July 1, 2023, requires the Tax Commission to annually reduce the sales and use tax revenue deposited under §§59-12-103(7)(a) and (b) into the Transportation Investment Fund (TIF) of 2005 by an amount equal to the lesser of $45,000,000 or 5% of: the amount of revenue that was generated in the current fiscal year by the state taxes listed in §59-12-103(3)(a) that is equal to 20.68% of the revenue collected from the taxes

described in §§59-12-103(7)(a)(i)(A) through (D), the amount of revenue generated in the current fiscal year by registration fees designated under §41-1a-1201 to be deposited in the TIF of 2005, and the amount of revenue transferred by the Division of Finance to the TIF of 2005 under §72-2-106 in the current fiscal year; directs the Tax Commission to deposit the revenue resulting from the reduction in the TIF of 2005 into an account created within the TIF of 2005 called the Active Transportation Investment Fund; for purposes of the calculation under §59-12-103(7)(c), requires the Department of Transportation to notify the Tax Commission of any revenue transferred into the TIF of 2005 under §§72-2-106(2) or (3).

- *Amends 17B-2a-806, 41-1a-226, 41-1a-401, 41-1a-422, 41-1a-1206, 41-6a-1642, 41-21-1, 59-12-103, 72-1-102, 72-1-202, 72-1-203, 72-1-213.2, 72-1-304, 72-1-305, 72-2-106, 72-2-107, 72-2-123, 72-2-202, 72-5-102, 72-5-114, 72-6-112.5, 72-14-103, 72-16-102*

SB 264 Modified Car Emissions Requirements - Sen. John D. Johnson (*Effective May 3, 2023*) Defines the term "restored-modified vehicle" as a motor vehicle that has been restored and modified with modern parts and technology, including emission control technology and on-board diagnostic systems; authorizes the Motor Vehicle Division (division) to include a notation on a vehicle's registration certificate that it is a restored-modified vehicle if the owner provides a signed statement that the vehicle meets the definition of a restored-modified vehicle and is safe to operate on the highway; directs the division to remove the notation upon request from the owner at the time of registration renewal.

- *Amends 41-1a-102, 41-1a-201, 41-1a-202, 41-1a-226, 41-6a-102, 41-6a-1642*

SB 267 Brain Injury and Neuro-rehabilitation Funds - Sen. Curtis S. Bramble (*Effective May 3, 2023*) Renames the Spinal Cord and Brain Injury Rehabilitation Fund to the Neuro-Rehabilitation Fund.

- *Amends 26-50-102, 26-50-201, 26-50-202, 26-54-102, 26-54-103, 41-1a-1201, 41-6a-1406, 41-22-8, 63I-1-226, 63I-1-241*

SB 272 Funds Amendments - Sen. Jerry W. Stevenson (*July 1, 2023*) Repeals the expired statutory authorization for the Motor Vehicle Division to issue special group license plates for programs that: support and promote adoptions, support children with heart disease, provide assistance to children with cancer, and promote leadership and career development through agricultural education; repeals the following restricted accounts that were associated with the expired special group license plates: the Choose Life Adoption Support Restricted Account, the Children with Cancer Support Restricted Account, the children with Heart Disease Support Restricted Account, and the Utah Intracurricular Student Organization Support for Agricultural Education and Leadership Restricted Account; repeals an expired income tax contribution to the Invest More for Education Account.

- *Amends 26-8b-102, 35A-3-205, 41-1a-418, 41-1a-422, 53-2a-603, 59-10-1304, 62A-15-1501, 62A-15-1502, 62A-15-1601, 62A-15-1602, 62A-15-1801, 63A-5b-1107, 63C-9-501, 63I-1-263, 63J-1-602.1, 63J-1-602.2, 63M-7-303, 67-19f-201*

- *Repeals 4-42-101, 4-42-102, 23-30-103, 26-8b-601, 26-8b-602, 26-10-11, 26-21a-304, 26-58-101, 26-58-102, 32B-2-308, 35A-3-206, 39A-8-105, 53F-9-205, 59-10-1318, 62A-15-403, 63C-9-502, 80-2-502*

END OF CHAPTER

Local Option Highway Construction and Transportation Corridor Preservation Fee

Local Option Highway Construction and Transportation Corridor Preservation Fee

In 2005 the Utah State Legislature authorized counties to enact a Local Option Highway Construction and Transportation Corridor Preservation Fee of up to $10 on motor vehicle registrations and renewals of registration within the county (see Senate Bill 8, 2005).

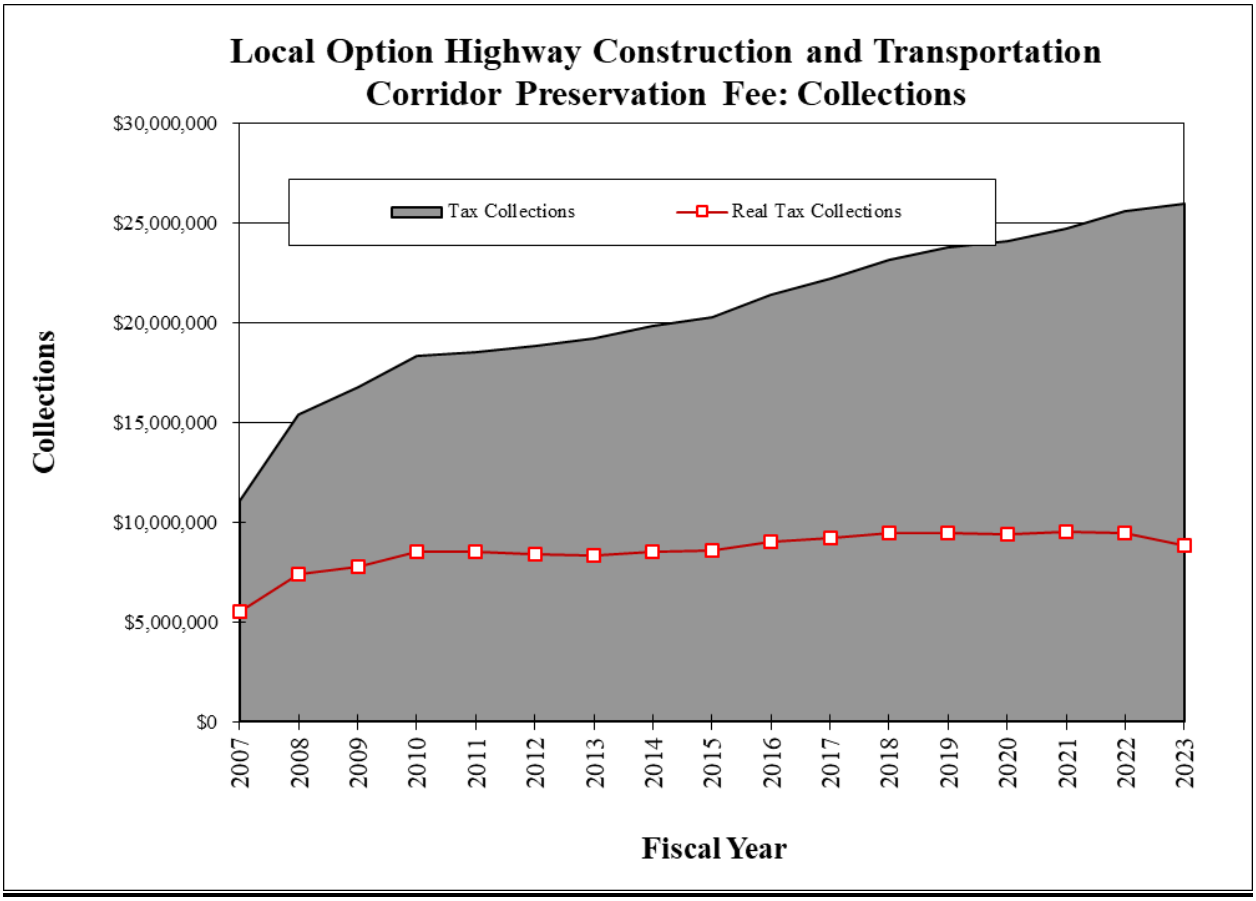
This fee may be collected at the time of application for the registration or the renewal of the registration of a motor vehicle. Currently, this fee is $10 for a full year registration and $7.75 for a six-month registration. A motor vehicle that is exempt from the registration fee is also exempt from the Local Option Highway Construction and Transportation Corridor Preservation Fee. A commercial motor vehicle with an apportioned registration is also exempt from the Local Option Highway Construction and Transportation Corridor Preservation Fee.

For counties other than a county of the first class in size, all revenues generated from this fee are deposited in the Local Highway and Transportation Corridor Preservation Fund and credited to the county from which it was generated. In counties of the first class in size the distribution of the fee is currently 50% to the County of the First Class Highway Projects Fund, 20% to the legislative body of a county of the first class, and 30% to the Local Highway and Transportation Corridor Preservation Fund.

Utah Code: 41-1a-1222

Local Option Highway Construction and Transportation Corridor Preservation Fee

Fiscal Year	*County of the First Class Highways Projects Fund*	*Local Highway and Transportation Corridor Preservation Fund*	*First Class City Corridor Preservation Fee*	*First Class County Corridor Preservation Fee*	*Tax Collections*	*Real Tax Collections*	*Real Per Capita*
2007	20,502	11,090,035			11,110,538	5,511,179	2.14
2008	5,642,936	9,759,496			15,402,433	7,428,516	2.82
2009	3,987,036	11,235,454	1599548.2		16,822,038	7,813,192	2.90
2010	3,958,491	12,793,723	1,583,369		18,335,583	8,546,583	3.13
2011	3,968,785	13,005,564	1,587,514		18,561,863	8,512,429	3.07
2012	4,038,929	13,204,981	1,615,566		18,859,477	8,384,263	2.97
2013	4,107,350	13,483,462	1,642,940		19,233,752	8,377,289	2.92
2014	4,237,578	13,931,631	1,695,038		19,864,247	8,527,001	2.93
2015	4,191,507	14,381,536	1,732,857		20,305,900	8,577,445	2.91
2016	4,511,149	15,095,037	1,804,459		21,410,645	9,033,379	3.01
2017	4,672,251	15,668,303	1,867,480		22,208,034	9,253,078	3.02
2018	4,786,457	16,501,510	1,903,385		23,191,352	9,461,224	3.03
2019	6,727,806	16,954,931	101,326		23,784,063	9,471,685	2.98
2020	6,803,785	17,333,793	(2)		24,137,576	9,441,391	2.92
2021	6,728,581	17,847,782	(4)	163,554	24,739,913	9,559,065	2.91
2022	5,076,490	18,592,763	2	1,968,581	25,637,835	9,460,456	2.83
2023	5,078,182	18,859,446	0	2,031,264	25,968,892	8,872,187	2.61


Local Option Highway Construction and Transportation Corridor Preservation Fee: Collections
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
Collections
Tax Collections
Real Tax Collections
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
Fiscal Year

LEGISLATIVE HISTORY OF THE LOCAL HIGHWAY CONSTRUCTION AND TRANSPORTATION CORRIDOR PRESERVATION FEE:

2005

SB 8 Local Corridor Preservation Funding—Sen. Sheldon L. Killpack (*Effective January 1, 2006*) This bill allows a county legislative body to impose up to a $10 local option transportation corridor preservation fee on **motor vehicle registrations** and renewals of registration; requires that revenues from the fee be: deposited in the Local Transportation Corridor Preservation Revolving Loan Fund, and allocated for each county based on the total revenue received from the fee; effective July 1st for counties providing the commission notice by April 1st.

- *Amends 72-2-117;*
- *Enacts 41-1a-1222, 72-2-117.5*

2007

HB 158 Amendments to Transportation Provisions—Rep. Wayne A. Harper (*Effective July 1, 2007*) This bill renames the Public Transportation System Tax Highway Fund as the County of the First Class State Highway Projects Fund; provides that the following shall be deposited in the fund: 70% of the revenue generated by the **local corridor preservation fee** imposed in a county of the first class; ¼% of a ¼% of the public transit tax revenue imposed under Section 59-12-502 in a county of the first class; and revenue generated from the sales tax under Title 59, Chapter 12, Part 17, that is imposed in a county of the first class and designated for corridor preservation.

- *Amends 41-1a-1222, 59-12-502, 59-12-1703, 63-38c-402, 72-2-117, 72-2-117.5, 72-2-121;*
- *Enacts 63B-16-101*

2008

SB 245 Funding Related to Airports, Highways, and Public Transit—Sen. Curtis Bramble (*Effective May 5, 2008*) This bill reallocates a portion of the revenue received from the **local corridor preservation fee** imposed in a county of the first class beginning July 1, 2008; authorizes a county of the second class to impose a local option sales and use tax at either .10% or .25% to fund airport, highway, or public transit projects or services in the county; authorizes the state to impose a state sales tax, the rate of which is the difference between .30% and the transit tax imposed in the county, in those counties of the first and second class that have a public transit district within any portion of the county and have not imposed the transit tax at .30%; provides that if the additional state tax is imposed, revenues received from the additional state tax shall be distributed to the public transit districts within the county where the tax has been imposed.

- *Coordinates with H.B. 206, Tax Amendments, to make substantive and technical amendments, including enacting Sections 59−12−1904, 59−12−1905, 59−12−1906, 59−12−2005, 59−12−2006, and 59−12−2007.*
- *Amends 11−41−102, 17−31−5.5, 41−1a−1222, 59−12−102, 59−12−103, 59−12−104.2, 59−12−108, 59−12−602, 59−12−603, 72−2−117.5, 72−2−121, 72−10−102;*
- *Enacts 59−12−601.1, 59−12−1901, 59−12−1902, 59−12−1903, 59−12−2001, 59−12−2002, 59−12−2003, 59−12−2004, 72−2−121.2, 72−10−215;*
- *Repeals 59−12−601*

This bill takes effect on May 5, 2008 except that amendments to Sections 41−1a−1222, 72−2−117.5, and 72−2−121 take effect July 1, 2008

2015

HB 420 Revisions to Transportation Funding – Rep. Johnny Anderson (*Effective May 12, 2015*) This bill amends the allowable uses for revenue in the County of the First Class Highway Projects Fund; provides that a portion of the revenue in the County of the First Class Highway Projects Fund shall be transferred to the legislative body of a county of the first class to be used for certain purposes; provides that a portion of the revenue in the County of the First Class Highway Projects Fund shall be transferred to the Transportation Investment Fund of 2005; provides that for fiscal years 2015-16 only, a portion of the revenues in the Transportation Investment Fund of 2005 shall be transferred to the County of the First Class Highway Projects Fund; requires the Transportation Commission to develop a funding plan and identify a program that meets long-term transportation needs beyond the normal four year programming horizon; requires the Transportation Commission to report the funding plan and program to the Transportation Interim Committee of the Legislature; and makes technical changes.

- *Amends 41-1a-1222, 59-12-2214, 59-12-2217, 72-2-121, 72-2-121.3, 72-2-121.4, 72-2-124*

2017

HB 152 Transportation Funding Revisions – Rep. Scott Sandall (*Effective May 9, 2017*) This bill authorizes money in the Local Highway and Transportation Corridor Preservation Fund to be used for construction, maintenance, and operation of class B and class C roads or survey monument restoration or repair with limitations in a county of the third, fourth, fifth, or sixth class; and makes technical and conforming changes.

- *Amends 41-1a-1222, 59-12-2217, 59-12-2218, 72-2-117.5*

2018

SB 128 Transportation Revisions – Kay J. Christofferson (*Effective May 8, 2018*) This bill amends the distribution of the local option highway construction and transportation corridor preservation fee in a county of the first class; requires a highway authority to get permission from the Department of Transportation before any

construction, encroachment, or access on a state highway right-of-way; provides construction standards for certain repairs; amends the distribution of revenue and repayment requirements in the County of the First Class Highway Projects Fund; and makes technical changes.

- *Amends 41-1a-1222, 72-2-121, 72-3-109, 72-7-102*
- *Section Affected by Coordination Clause: 72-2-121*

2021

HB 244 First Class County Highway Road Funds Amendments – Rep. James A. Dunnigan

(*Effective May 5, 2021*) Reallocates the revenue from the $10 local option highway construction and transportation corridor preservation fee from the current allocation of 70% to the County of the First Class Highway Projects Fund and 30% to the Local Highway and Transportation Corridor Preservation Fund to the new allocation of 50% to the County of the First Class Highway Projects Fund, 20% to the legislative body of a county of the first class, and 30% to the Local Highway and Transportation Corridor Preservation Fund.

- *Amends 41-1a-1222, 63I-1-272, 72-2-121*
- *Enacts 63B-31-101, 63B-31-102*

END OF CHAPTER

Proportional Registration Fee

Proportional Registration

Utah's Legislature enacted proportional registration taxes and fees on commercial fleet vehicles in 1966. Any resident or nonresident may proportionally register and license each fleet for operation in this state, where a fleet is one or more commercial vehicles which supply motive power and contain a compartment for the driver. "Fleet" also means not less than ten commercial vehicles that are trailers or semi-trailers. An owner or operator of a fleet of commercial vehicles based in this state and operating in two or more jurisdictions may register commercial vehicles for operation under the International Registration Plan or the Uniform Vehicle Registration Proration and Reciprocity Agreement by filing an application with the division. Vehicles that exclusively travel in Utah are not included in any application for proportional registration (see Section 41-1a-301(1)(c)). The formula for computing the fee for proportional registration is:

(In State Miles / Total Fleet Miles)	*	(Sum necessary to register each vehicle of the fleet based on otherwise applicable registration fees in Section 41-1a-1206)

Proportional registration fees that are for partial year registrations are as follows: 1) for not more than three months, 30% of the regular registration fee, 2) for greater than three months and up to six months, 60% of the of the regular registration fee, 3) for greater than six months and up to nine months, 90% of the of the regular registration fee and 4) for over nine months and up to 12 months, the entire registration fee. Revenue generated from the proportional registration tax is deposited in the state's Transportation Fund.

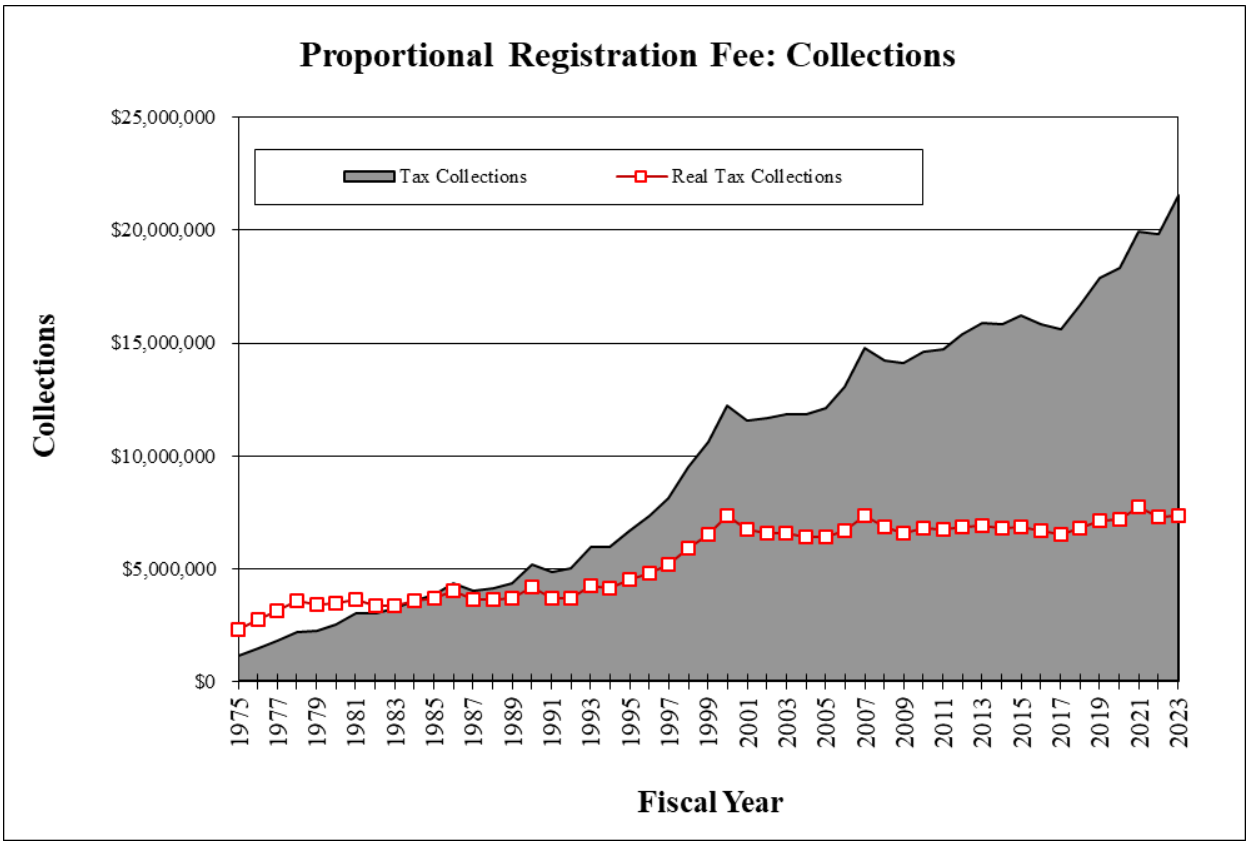
Utah Code: 41-1a-Part 3 and 41-1a-1207

Proportional Registration Fees

Fiscal Year	Tax Collections	Real Tax Collections	Real Per Capita	CY Heavy Truck Registration Fee	
				Base Amount	Additional Amount for Each 2,0000 pounds over 14,000 Gross Laden Weight
1975	1,141,001	2,314,404	1.93		
1976	1,486,776	2,763,524	2.24		
1977	1,795,834	3,156,123	2.48		
1978	2,159,314	3,563,224	2.71		
1979	2,238,762	3,433,684	2.52		
1980	2,497,909	3,440,646	2.43		
1981	3,010,281	3,653,254	2.48		
1982	3,033,158	3,336,807	2.20		
1983	3,247,862	3,365,660	2.16		
1984	3,548,030	3,562,279	2.23		
1985	3,851,087	3,706,532	2.29		
1986	4,331,801	4,025,837	2.45		
1987	4,004,009	3,653,293	2.20		
1988	4,117,914	3,624,924	2.16		
1989	4,345,542	3,673,324	2.17		
1990	5,177,409	4,175,330	2.45		
1991	4,848,892	3,709,940	2.15		
1992	5,010,260	3,678,605	2.07		
1993	5,956,575	4,245,599	2.31		
1994	5,950,390	4,117,917	2.18		
1995	6,660,883	4,494,523	2.31		
1996	7,338,385	4,815,213	2.41		
1997	8,118,716	5,174,453	2.53		
1998	9,481,741	5,907,627	2.81	49.50	18.50
1999	10,627,171	6,519,737	3.04	49.50	18.50
2000	12,203,144	7,324,816	3.34	49.50	18.50
2001	11,553,783	6,709,514	2.99	49.50	18.50
2002	11,665,038	6,586,696	2.88	49.50	18.50
2003	11,837,924	6,580,280	2.82	49.50	18.50
2004	11,829,945	6,429,318	2.71	49.50	18.50
2005	12,121,908	6,417,103	2.64	49.50	18.50
2006	13,039,751	6,676,780	2.66	49.50	18.50
2007	14,772,484	7,327,621	2.84	49.50	18.50
2008	14,202,031	6,849,568	2.60	49.50	18.50
2009	14,113,596	6,555,225	2.44	49.50	18.50
2010	14,616,896	6,813,228	2.49	69.50	19.00

Fiscal Year	Tax Collections	Real Tax Collections	Real Per Capita	CY Heavy Truck Registration Fee	
				Base Amount	Additional Amount for Each 2,0000 pounds over 14,000 Gross Laden Weight
2011	14,745,686	6,762,339	2.44	69.50	19.00
2012	15,407,602	6,849,680	2.43	69.50	19.00
2013	15,882,183	6,917,508	2.41	69.50	19.00
2014	15,811,227	6,787,187	2.34	69.50	19.00
2015	16,209,185	6,846,946	2.32	69.50	19.00
2016	15,829,656	6,678,701	2.22	69.50	19.00
2017	15,622,972	6,509,382	2.13	69.50	19.00
2018	16,683,901	6,806,422	2.18	69.50	19.00
2019	17,862,800	7,113,621	2.24	71.25	19.00
2020	18,312,638	7,162,971	2.22	72.75	19.00
2021	19,960,886	7,712,534	2.35	74.00	19.00
2022	19,814,000	7,311,439	2.19	75.75	19.00
2023	21,522,432	7,353,069	2.16	81.25	19.00

Real numbers are based on using the CPI and population of the previous year.
The CPI base period for real numbers: 1982 to 1984 = 100.



LEGISLATIVE HISTORY OF THE PROPORTIONAL REGISTRATION TAX:

1969

(Effective July 1, 1969) The legislation increased half-year fee from 50 percent to 60 percent of the annual fee.

1998

HB 220 Display of License Plates on Trucks and Trailers—Gerry A. Adair (*Effective May 4, 1998*) Provides that single trucks (trucks where the storage unit is part of the truck) shall display the apportioned license plate on the rear of the vehicle.

- *Amends 41-1a-301*

2009

HB 30 Commercial Motor Vehicle Amendments—Rep. Todd Kiser (*Effective July 1, 2009*) Provides that a motor vehicle with a gross vehicle weight rating of 10,001 pounds or more is required to pass an annual safety inspection; provides that a commercial motor vehicle with a gross vehicle weight rating over 26,000 pounds is exempt from a safety inspection if the vehicle has an **apportioned registration** and a valid annual federal inspection.

- *Amends 53−8−205, 72−9−102, 72−9−105, 72−9−107, 72−9−301*

2010

HB 46 Motor Vehicle Act Amendments—Rep. Julie Fisher (*Effective May 11, 2010)* Codifies DMV practice by permitting an owner or lessee of a commercial fleet of vehicles that are **apportioned** and required to be registered in the state to register the vehicles at the same time intrastate fleets are registered; codifies DMV practice by repealing the requirement that an owner of a vehicle record the actual miles on an application for renewal of registration; codifies DMV practice by authorizing the DMV to collect the pollution control fee imposed by counties; provides that the DMV shall publish a notice of a sale of a motor vehicle that has been seized and has not been recovered on the division's and newspapers' websites rather than in a newspaper of general statewide circulation.

- *Amends 41−1a−203, 41−1a−215, 41−1a−905, 41−1a−1103, 41−1a−1201, 41−6a−1642;*
- *Enacts 41−1a−1223*

2017

SB 38 Specialized License Plate Amendments – Sen . Wayne A. Harper (*Effective May 9, 2017*) This bill allows the division to issue a second license plate to an owner or operator of an apportioned vehicle and makes technical changes.

- *Amends 41-1a-222, 41-1a-301*

END OF CHAPTER

Highway Use Tax

HIGHWAY USE TAX

This highway use tax was established in 1975. An out-of-state carrier with an apportionally registered vehicle who has not presented a certificate of property tax or in lieu fee (i.e., has not paid personal property tax to the county assessor), shall pay a proportional part of an equalized highway use tax. This tax is in lieu of a personal property tax (see Section 41-1a-301(12)(a)), Utah Code. Proportionally registered vehicles based in a state other than Utah are subject to a Highway Use Tax. The tax is graduated based on registered weight. Revenue from the Highway Use Tax is deposited in the state's Transportation Fund.

UTAH CODE: 41-1a-301

Highway Use Tax

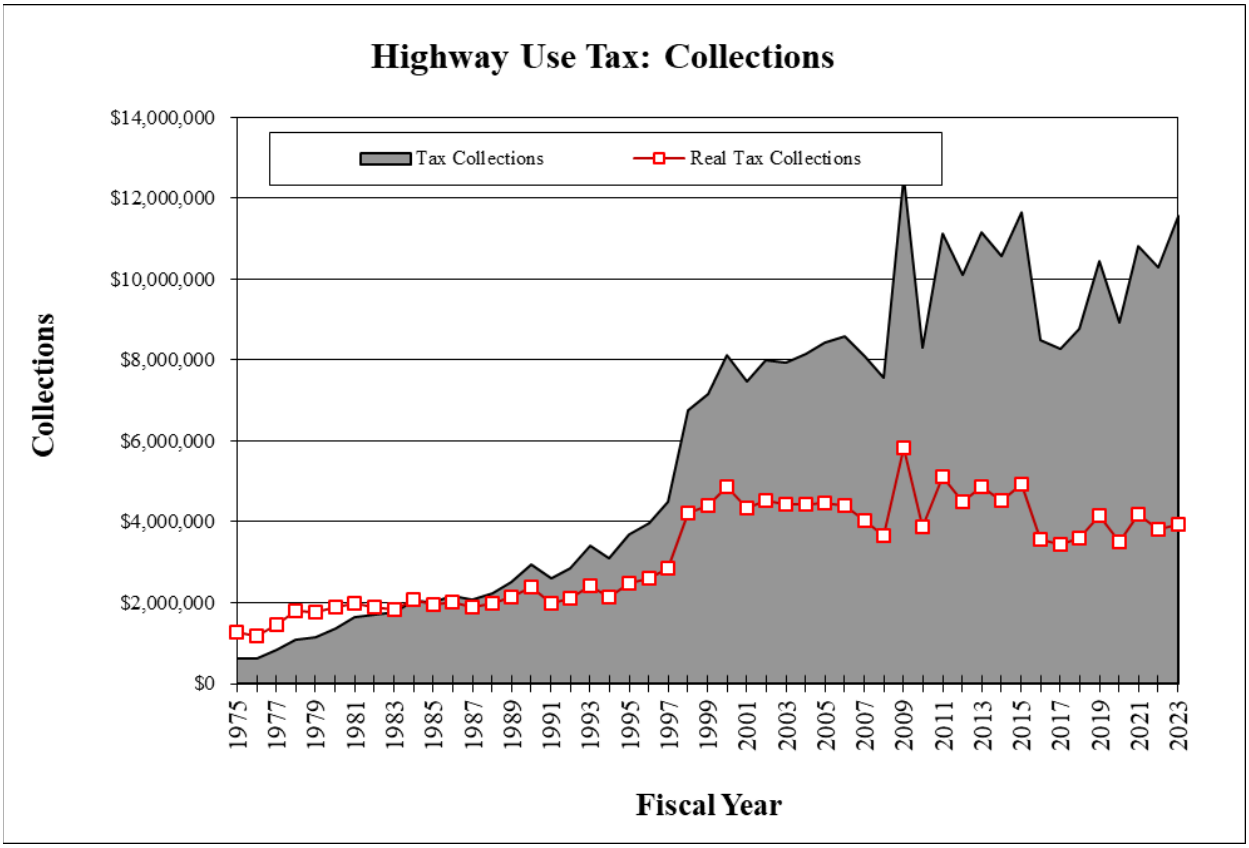
Fiscal Year	*Tax Collections* [1]	*Real Tax Collections*	*Real Per Capita*
1975	627,638	1,273,099	1.06
1976	630,099	1,171,188	0.95
1977	835,755	1,468,814	1.15
1978	1,093,352	1,804,211	1.37
1979	1,142,088	1,751,669	1.28
1980	1,373,959	1,892,506	1.34
1981	1,642,503	1,993,329	1.35
1982	1,711,622	1,882,972	1.24
1983	1,777,861	1,842,343	1.18
1984	2,055,234	2,063,488	1.29
1985	2,026,029	1,949,980	1.20
1986	2,171,022	2,017,678	1.23
1987	2,065,650	1,884,717	1.13
1988	2,239,766	1,971,625	1.17
1989	2,513,722	2,124,871	1.26
1990	2,944,579	2,374,660	1.39
1991	2,595,663	1,985,970	1.15
1992	2,852,264	2,094,173	1.18
1993	3,398,890	2,422,587	1.32
1994	3,094,509	2,141,529	1.13
1995	3,680,133	2,483,221	1.28
1996	3,970,895	2,605,574	1.31
1997	4,485,058	2,858,546	1.40
1998	6,754,761	4,208,574	2.00
1999	7,165,577	4,396,060	2.05
2000	8,123,131	4,875,829	2.22
2001	7,473,147	4,339,807	1.93
2002	7,999,758	4,517,085	1.97
2003	7,943,784	4,415,666	1.89
2004	8,148,486	4,428,525	1.87
2005	8,421,109	4,457,972	1.83
2006	8,587,893	4,397,283	1.75
2007	8,089,959	4,012,876	1.56
2008	7,573,707	3,652,761	1.39
2009	12,520,464	5,815,276	2.16
2010	8,296,970	3,867,384	1.42

Fiscal Year	*Tax Collections* [1]	*Real Tax Collections*	*Real Per Capita*
2011	11,119,984	5,099,600	1.84
2012	10,107,467	4,493,426	1.59
2013	11,158,168	4,859,956	1.69
2014	10,562,170	4,533,957	1.56
2015	11,637,685	4,915,892	1.67
2016	8,480,428	3,577,983	1.19
2017	8,275,176	3,447,889	1.13
2018	8,773,679	3,579,340	1.15
2019	10,450,108	4,161,616	1.31
2020	8,922,003	3,489,833	1.08
2021	10,818,459	4,180,062	1.27
2022	10,295,236	3,798,980	1.14
2023	11,554,759	3,947,646	1.16

1Certain fees were reclassified from "Motor Vehicle Registration Fees" to "Proportional Registration Fees: Highway Use Tax" beginning in FY1998

Real numbers are based on using the CPI and population of the previous year

The CPI base period for real numbers: 1982 to 1984 = 100.



Highway Use Tax Rates

1975-1980:

(a) Multiply the original price of the vehicle by 25% during the first year of the vehicles life and, for subsequent calendar years, 23%, 20%, 16% and 12%, respectively, and by 8% for the sixth year and each year thereafter; provided, that the minimum value for a power unit is $250 and the minimum value for a trailer or semitrailer is $100;

(b) Multiplying the total value computed under (a) above, by the quotient obtained by dividing, for the last calendar year, the total tax collected on the assessed value of commercial vehicles in all counties of the state by the total assesed value of all commercial vehicles in all counties;

(c) Muliply the value for the total fleet determined under (b) above, by the fraction computed for porportional registration of the applicant's fleet for the registration year.

July 1, 1980 - June 30, 1998:

(a) Multiply the number of vehicles or combination of vehicles registered in each weight class by the equivalent tax figure from the following table:

Vehicle or Combination Registered Weight	Equivalent Tax
6,000 - 18,000 Lbs	$100
18,001 - 34,000 Lbs	$200
34,001 - 48,000 Lbs	$300
48,001 - 64,000 Lbs	$450
64,001 Lbs and over	$600

(b) Muliply the value for the total fleet determined under (a) above, by the fraction computed for porportional registration of the applicant's fleet for the registration year.

July 1, 1999 to current

(a) Multiply the number of vehicles or combination of vehicles registered in each weight class by the equivalent tax figure from the following table:

Vehicle or Combination Registered Weight	Equivalent Tax
12,001 - 18,000 Lbs	$150
18,001 - 34,000 Lbs	$200
34,001 - 48,000 Lbs	$300
48,001 - 64,000 Lbs	$450
64,001 Lbs and over	$600

(b) Muliply the value for the total fleet determined under (a) above, by the fraction computed for porportional registration of the applicant's fleet for the registration year.

See Utah Code 41-1a-301(11)(a):

LEGISLATIVE HISTORY OF THE HIGHWAY USE TAX:

1973

SB 152 Proportional Licensing if Interstate Commercial Vehicles (*Passed March 3, 1973; Effective January 1, 1974*) This bill relates to the registration of interstate commercial vehicles. It provides for the allocation of registration fees of fleet commercial vehicles to the State of Utah on the basis of the proportional part of the total miles traveled within the State. It provided for an equalized highway use tax increasing the weight for exempt vehicles.

1998

SB 50 Property Taxes—Uniform Fees and Certified Tax Rate—Sen. George Mantes *(Passed March 4, 1998; Effective January 1, 1999)* For motor vehicles 12,000 pounds and under, the legislation imposes an annual uniform fee based on the age of the vehicle. The fee shall be assessed at the time of registration and renewal of registration. For the 1999 calendar year, the certified revenue levy shall be adjusted by the amount necessary to offset the adjustment in revenues from uniform fees on motor vehicles. The legislation also modifies the equalized highway use tax for out-of-state carriers:

Multiply the number of vehicles or combination of vehicles registered in each weight class by the equivalent tax figure from the following tables:

Uniform annual fee by vehicle age for motor vehicles under 12,000 lbs.

Vehicle or Combination Registered Weight Class	*Vehicle Age Range*	*Equivalent Tax*
0 lbs. – 12,000 lbs.	≥ 12 yrs.	$10
0 lbs. – 12,000 lbs.	9 yrs. – 11 yrs.	$50
0 lbs. – 12,000 lbs.	6 yrs. – 8 yrs.	$80
0 lbs. – 12,000 lbs.	3 yrs. – 5 yrs.	$110
0 lbs. – 12,000 lbs.	< 3 yrs.	$150

END OF CHAPTER

OTHER TAXES

Property Tax

PROPERTY TAX

All tangible taxable property located within the state shall be assessed and taxed at a uniform and equal rate on the basis of its fair market value, as valued on January 1, unless otherwise provided by law—59-2-103 (see 59-2 Utah Tax Code). Property taxes are levied at the local level (counties, cities, towns, school districts and special taxing districts) based on valuations set by county assessors and, in the case of certain properties, by the State Tax Commission. Counties collect the taxes and distribute them to the individual taxing entities. The Tax Commission values centrally assessed property, which includes mines, railroads and utilities that cross county lines. A statewide rate is also levied to help finance schools in Utah. Those rates are applied against the taxable value of real and personal property, with the exception of motor vehicles. All monies collected from property tax are distributed to school districts, local government entities and special districts.

By state law, primary residential properties receive a 45 percent exemption. Primary residential property is any dwelling used as a person's primary residence. These include homes, condominiums, apartments, rental properties and up to one acre of land. The taxable value of all other properties, except agricultural land, is 100 percent of fair market value.

Utah motor vehicles are charged a fee in lieu of property taxes. The fees for most vehicles are based on the age of that vehicle. Tax rates are expressed as a percentage of taxable value. Local government and special districts, under a statutory process known as "Truth in Taxation", set tax rates. This process requires public notice and a hearing in the event a taxing entity plans to increase its budgeted revenues above the budget from the previous year, exclusive of tax revenue from new growth.

For a more in depth narrative of property tax in Utah see one of the following publications:

1) **Historic Overview of Utah's Property Tax published the Property Tax Division of the Utah State Tax Commission**

2) **A History of Property Tax in Utah published by the Office of Legislative Research and General Counsel**

Utah Code: 59-2

Property Tax[1]

Tax Year	Market Value[2]	Taxable/Assessed Value[3]	Taxes Charged	Actual Tax Rate[4]	Effective Tax Rate[5]	Notes
1916		531,935,900	8,857,095	1.67%		
1917		592,979,899	10,699,492	1.80%		
1918		677,165,922	11,721,097	1.73%		
1919		692,466,878	13,943,165	2.01%		
1920		716,946,156	18,311,967	2.55%		
1921		687,824,975	18,153,589	2.64%		
1922		635,532,257	17,183,949	2.70%		
1923		646,710,475	18,068,574	2.79%		
1924		665,451,862	18,182,062	2.73%		
1925		668,611,580	19,178,270	2.87%		
1926		696,061,566	19,868,443	2.85%		
1927		701,797,693	20,192,362	2.88%		
1928		700,705,295	20,003,484	2.85%		
1929		723,052,970	21,283,358	2.94%		
1930		728,364,055	21,470,736	2.95%		
1931		618,404,570	19,676,425	3.18%		
1932		575,386,102	18,325,709	3.18%		Statewide reapraisal begun
1933		522,622,633	17,489,150	3.35%		
1934		511,928,324	17,483,285	3.42%		
1935		517,384,850	17,426,872	3.37%		
1936		522,830,594	15,688,772	3.00%		
1937		539,064,438	16,652,313	3.09%		
1938		569,973,730	17,724,327	3.11%		
1939		513,813,712	18,019,962	3.51%		
1940		537,753,254	18,227,152	3.39%		
1941		568,455,054	18,752,439	3.30%		
1942		603,356,797	18,572,894	3.08%		
1943		626,422,913	18,613,794	2.97%		
1944		683,520,005	20,083,218	2.94%		
1945		671,600,992	22,931,542	3.41%		

Tax Year	Market Value [2]	Taxable/Assessed Value [3]	Taxes Charged	Actual Tax Rate [4]	Effective Tax Rate [5]	Notes
1946		655,895,447	23,422,469	3.57%		
1947		681,586,560	30,326,323	4.45%		Assessed value lowered from 100% to 40% of "full cash value"
1948		765,371,793	33,702,376	4.40%		
1949		823,749,300	35,857,478	4.35%		
1950		848,379,646	38,168,354	4.50%		
1951		903,031,056	44,996,435	4.98%		
1952		961,750,853	42,239,229	4.39%		
1953		1,025,194,501	47,414,998	4.62%		
1954		1,072,424,034	51,302,864	4.78%		
1955		1,104,716,500	60,113,257	5.44%		
1956		1,164,886,237	60,682,595	5.21%		
1957		1,252,342,342	67,520,586	5.39%		
1958		1,307,344,603	72,564,172	5.55%		
1959		1,316,292,887	83,269,805	6.33%		
1960		1,328,626,629	86,962,502	6.55%		
1961		1,343,838,206	94,233,249	7.01%		Assessed value lowered from 40% to 30% of "full cash value"
1962		1,381,901,288	96,568,098	6.99%		
1963		1,451,172,817	106,837,362	7.36%		
1964		1,496,900,506	114,724,732	7.66%		
1965		1,528,768,040	122,636,258	8.02%		
1966		1,540,954,634	125,365,577	8.14%		
1967		1,612,084,983	131,858,556	8.18%		
1968		1,661,212,570	136,759,729	8.23%		
1969		1,738,490,682	144,473,414	8.31%		Farmland Assessment Act of 1969 enacted
1970		1,847,510,322	154,121,967	8.34%		
1971		1,966,036,794	167,880,362	8.54%		
1972		2,060,517,849	169,207,884	8.21%		
1973		2,145,247,978	170,641,107	7.95%		
1974		2,301,984,061	181,090,140	7.87%		
1975		2,770,984,972	208,132,348	7.51%		

Tax Year	Market Value [2]	Taxable/Assessed Value [3]	Taxes Charged	Actual Tax Rate [4]	Effective Tax Rate [5]	Notes
1976		3,212,864,065	240,134,711	7.47%		
1977		3,370,965,566	265,094,843	7.86%		
1978		4,728,002,188	309,668,926	6.55%		
1979		5,240,516,524	341,390,695	6.51%		
1980		5,602,368,715	379,364,390	6.77%		Assessed value lowered from 30% to 25% of "full cash value"
1981		6,010,968,428	417,646,199	6.95%		Assessed value lowered from 25% to 20% of "full cash value"
1982		6,626,820,322	471,396,442	7.11%		Livestock exempted from property taxation, Residential exemption of up to 25% of value
1983		7,227,786,475	535,332,723	7.41%		
1984		8,206,803,326	586,306,408	7.14%		
1985		9,102,091,455	660,327,254	7.25%		
1986		47,645,503,023	701,957,410	1.47%		Assessed value modified from 20% to 100% of "full cash value", tax rates reduced by
1987	61,973,060,640	47,432,426,466	722,327,301	1.52%	1.17%	a factor of five, truth in taxation begins
1988	61,563,629,590	47,313,923,051	735,969,745	1.56%	1.20%	
1989	62,795,096,986	48,237,834,069	761,108,475	1.58%	1.21%	
1990	64,850,900,703	50,148,649,365	795,140,451	1.59%	1.23%	
1991	66,462,148,337	55,591,141,923	839,174,202	1.51%	1.26%	Residentail exemption increased from 25% to 29.75%
1992	68,519,996,311	57,172,692,630	899,774,475	1.57%	1.31%	Residentail exemption increased from 29.75% to 29.5%
1993	72,646,004,547	60,480,643,014	967,556,369	1.60%	1.33%	
1994	77,165,287,119	65,240,144,071	1,047,243,444	1.61%	1.36%	Primary residential exemption increased from 29.5% to 32%
1995	99,312,386,878	74,283,914,137	1,027,672,699	1.38%	1.03%	Primary residential exemption increased from 32% to 45%
1996	111,885,859,887	83,435,300,309	1,087,322,919	1.30%	0.97%	
1997	125,789,459,681	93,285,477,955	1,206,547,965	1.29%	0.96%	
1998	135,046,911,763	100,246,940,945	1,221,474,753	1.22%	0.90%	
1999	142,124,713,141	105,081,475,502	1,351,779,486	1.29%	0.95%	
2000	152,329,350,052	112,218,145,333	1,437,329,779	1.28%	0.94%	
2001	163,185,739,481	120,332,283,694	1,541,928,607	1.28%	0.94%	
2002	170,775,938,393	125,437,376,983	1,608,884,900	1.28%	0.94%	
2003	176,540,975,839	129,345,163,024	1,686,765,323	1.30%	0.96%	
2004	185,620,197,249	135,826,736,188	1,796,354,030	1.32%	0.97%	
2005	198,982,832,556	144,519,410,265	1,888,716,549	1.31%	0.95%	

Tax Year	Market Value [2]	Taxable/Assessed Value [3]	Taxes Charged	Actual Tax Rate [4]	Effective Tax Rate [5]	Notes
2006	233,012,858,584	168,812,053,645	2,058,326,860	1.22%	0.88%	
2007	282,176,164,234	201,773,930,892	2,237,691,058	1.11%	0.79%	
2008	311,525,220,233	224,689,439,322	2,425,078,378	1.08%	0.78%	
2009	291,460,452,359	212,422,991,861	2,502,414,690	1.18%	0.86%	
2010	280,846,330,144	205,283,935,836	2,584,024,228	1.26%	0.92%	
2011	274,806,271,378	201,472,570,580	2,677,532,900	1.33%	0.97%	
2012	272,953,806,310	201,293,706,002	2,768,460,738	1.38%	1.01%	
2013	282,489,179,142	207,210,819,196	2,856,795,437	1.38%	1.01%	
2014	303,725,209,970	221,649,800,927	2,950,878,693	1.33%	0.97%	
2015	323,367,087,973	235,273,272,208	3,114,520,525	1.32%	0.96%	
2016	347,716,283,667	251,598,296,663	3,258,864,244	1.30%	0.94%	
2017	377,260,196,864	271,649,295,769	3,391,154,094	1.25%	0.90%	
2018	415,650,267,285	298,114,378,319	3,671,250,451	1.23%	0.88%	
2019	461,064,350,122	329,095,898,875	3,960,897,275	1.20%	0.86%	
2020	497,914,140,899	353,750,137,524	4,181,237,503	1.18%	0.84%	
2021	559,692,457,564	393,665,260,777	4,460,830,952	1.13%	0.80%	
2022	728,724,193,391	504,083,815,652	4,998,815,740	0.99%	0.69%	

1 Data obtained from the Property Tax Division's Annual Statistical Report as well as the Tax Commission's Annual Report

2 No data on Market Value is available prior to 1987

3 The taxable value of a property is 100 percent of its fair market value less any exemptions that may be permitted

4 Actual Tax Rate=(Taxes Charged)/(Taxable or Assessed Value)

5 Effective Tax Rate=(Taxes Charged)/(Market Value)

LEGISLATIVE HISTORY OF PROPERTY TAX:

1931

SB 75 Real and Tangible Property of Disabled Servicemen Exempt from Taxation (*Effective March 20, 1931*) An act exempting from taxation a maximum amount of real and tangible personal property owned by resident disabled persons who service in the military service of the United States or the State of Utah.

SB 76 Exemption from Taxation of Portions of Power Plants (*Effective March 20, 1931*) An act to carry out the provisions of Sections 2 and 3, Article XIII, of the constitution of Utah as amended and relating to the exemption from taxation of portions of power plants used for pumping water for irrigation purposes and to prorating the benefits to users of such power.

SB 96 County Tax for Needy Blind Persons (*Effective May 12, 1931*) An act empowering boards of county commissioners to levy taxes not to exceed one-tenth of one mill per dollar on the assessed value of property of their respective counties for the purpose of aiding needy blind person who are not inmates of any institution supported in whole or in part by the State or any of its subdivisions.

SB 119 Intangible Property Exempt from Taxation (*Effective March 20, 1931*) An act to exempt intangible property from ad valorem taxation.

1941

HB 6, Collection of Taxes *(Passed February 7, 1941; in effect May 13, 1941)* An act relating to the collection of taxes on personal property and fixing the rates of levy to be used in computing the tax thereon and for the distribution thereof, and repealing Sections 80-10-7, 80-10-8, and 80-10-11, Revised Statutes of Utah, 1933.

Prior to 1947 taxable property was assessed at "full cash value."

1947

HB 91 Equalization by State Tax Commission (*Effective January 1, 1948*) This bill related to and defined the duties of the State Tax Commission with respect to the equalization of assessment of taxable property; defined the duties of county assessor and boards of equalization with respect thereto. This bill directs the State Tax Commission to conduct an investigation throughout each county to determine whether the property is being assessed at 40 percent of its reasonable fair cash value. If not, the State Tax Commission shall, for the purposes of equalization, direct the county assessor, county board of equalization or county auditors to correct (increase or decrease) the assessed valuation.

HB 92 Equalization by County Board (*Effective May 13, 1947*) This bill gave the County Board of Equalization the power to increase or lower any assessment contained in any assessment book, to equalize the assessment of the property to make the assessment conform to 40 percent of reasonable fair cash value.

HB 233 Assessment of Mines (*Effective May 13, 1947*) This bill related to the assessment of mines at 40% of their reasonable fair cash value.

1949

HB 188 Property Exemptions (*Effective May 10, 1949*) An act to exempt blind persons and the widows and minor orphans of deceased blind person from pay of taxes on all real and personal tangible property, not to exceed in valuation the sum of $2,000 assessed valuation for homes and homesteads, and $300 for personal property, and providing for procedures to carry out the provisions of this act.

1953 First Special Session

SB 5 Assessment by State Tax Commission (*Effective February 18, 1954*) An act requiring the State Tax Commission in cooperation with county assessors to make valuation of all taxable property in each county at least once every five years.

HB 28 State Levy (*Effective February 18, 1954*) This bill provided for the School District Tax Levies for a State-supported Mining School Program, Basis and Supplemental.

1955

SB 118 Exemption—Property Moving in Interstate Commerce (*Effective May 10, 1955*) This bill provided for an exemption of tax on tangible personal property moving in interstate commerce.

- *Amends 59-2-4*

SB 217 Levies—District Schools (*Effective May 10, 1955*) This bill provided for remittance to the State for credit to the Uniform School Fund of monies collected by counties in excess of the basic state-supported school program as provided for by Section 59-9-2.

1961

HB 199 Assessment of Personal Property (*Effective May 9, 1961*) An act relating to the assessment of personal property by the county assessor and providing for collection of personal property taxes by the assessor.

HB 200 Taxes on Personal Property (*Effective May 9, 1961*) An act relating to the collection of personal property taxes and providing for the method and procedure

to be followed by the county treasurer in collecting personal property taxes and providing for a method and procedure for seizure and sale of personal property by the county assessor to effect collection of taxes.

HB 288 Levies for School Districts (*Effective May 9, 1961*) An act relating to levies for district school and equalization purposes and providing an increase in the amount for each distribution unit.

SB 169, Assessment of Property Rate (*Effective May 9, 1961*) Assessment of property changed from 40% to 30% of its "reasonable fair cash value."

1963

SB 27 Freeport Bill (*Passed March 13, 1963; in effect May 14, 1963*) This act provided for an ad valorem tax exemption for tangible personal property which is shipped beyond the state within the period of twelve months following January 1, m, and repealed 59-2-4, Utah Code Ann., 1953.

1965

SB 3 Freeport Exemption *(Effective January 1, 1966)* This bill provided for an valorem tax exemption on that part of goods, wares and merchandise held for sale or processing and present in Utah on January 1, M., which are related to sales or values and shipped to a destination outside of Utah. The legislation defined a formula for exemption; excluded from exemption mining or other property sold at retail, property not substantially changed by manufacturing or processing, livestock and honey bees; and repealed code sections.

SB 26 Assessments *(Effective May 11, 1965)* This bill provided for an election by the taxpayer to have inventories of goods assessed at average value.

- *Amends 59-5-4*

SB 31 Urban Renewal (*Effective May 11, 1965*) This act was also known as the "Utah Community Redevelopment Law". Community was defined as a first or second class city as defined in Section 17-16-13 of the Utah Code. This act allowed the creation of redevelopment agencies by such cities for the rehabilitation and clearance and redevelopment of slums and blighted areas in or near cities, towns and counties. It defined the duties, liabilities, exemptions and powers of such cities, towns and counties, including the power to acquire property through the exercise of eminent domain; to issue bonds, to levy taxes, and to enter into agreements to secure federal aid. This bill provided that securities issued and properties held by

SB 144 Oil and Gas Tax (*Effective May 11, 1965*) This bill provided for the collection by the operator of oil and gas operational units of the ad valorem tax from the owners of fractional interests in such properties, and the remittance to the state.

- *Amends 59-5-52*

1967

HB 28 Delinquent List—Publication (*Effective May 9, 1967*) An act relating to the collection of taxes and providing for the publication of the delinquent list and the preliminary sales to the county.

HB 29 Property Escaping Assessment (*Effective May 9, 1967*) An act relating to assessment of property and providing for a limitation period of five years in which assessors may include property on the assessment rolls which has escaped assessment.

HB 93 Collection of Tax—Lien (*Effective January 1, 1968*) An act relating to the ad valorem property tax on metalliferous mining properties; providing for specific personal liability of owners and operators of mining claims and properties for such tax.

HB 113 Ad Valorem Tax on Goods Shipped Outside of Utah (*Effective May 9, 1967*) This act related to the ad valorem tax exemption for good sold or shipped outside of Utah. This bill eliminated the formula based upon the sales and shipment experience of the prior year; provided for an express exemption for goods shipped out of state during the year in question and the mechanics for administering such exemption.

HB 129 Property Taken by Eminent Domain (*Effective May 9, 1967*) Providing for the pro rata application of ad valorem property tax on property taken by eminent domain or by a right of entry agreement executed by reason of the threat or imminence of eminent domain, based on the relationship to which the number of months the property is held by the property owner bears to the taxable year.

SB 30 Powers of County Board (*Effective May 9, 1967*) An act relating to the remittance or abatement of property taxes of indigent persons.

SB 241 Assessment of Mines (*Effective May 9, 1967*) An act relating to the net proceeds formula for ad valorem taxation of metalliferous mines and providing for a modification of such formula in any year in which there were no proceeds realized in the next preceding year.

1969

SB 8 Inventory Tax Repeal (*Passed February 7, 1969; In effect January 1, 1970*) This act related to an ad valorem tax exemption for tangible personal property constituting inventory and held for sale in the ordinary course of business; and repealing section 59-5-20, Utah Code Annotated 1953.

SB 136 Farmland Assessment Act (*Passed March 7, 1969; Effective Tax Year 1971*) This act related to the valuation, assessment and taxation of land actively devoted to agricultural use; defined such use; and provided for roll-back taxes.

1970

HB 3 Farmland Assessment Act (*Effective April 2, 1970*) This bill related to a change in the effective date of the first tax year of the Farm Land Assessment Act of 1969. The tax year 1972 shall be the first tax year to which the provisions of this act shall apply (postponed effective date from 1971 to 1972).

1971

HB 108 Veteran's Tax Exemption (*Effective May 11, 1971*) This bill provided for qualifications and procedures for receiving exemptions.

HB 180 Delinquent Property Tax (*Effective May 11, 1971*) This bill related to penalty and interest on delinquent county property tax.

HB 333 Requirement Notice (*Effective May 11, 1971*) This act related to the sales of property for delinquent taxes, provided that notice of sale be sent by registered mail to last known recorded owner.

SB 52 Mosquito Abatement Tax Levy (*Effective May 11, 1971*) This act related to the funding of mosquito abatement districts and provided that the tax shall not exceed twenty cents on each one hundred dollars of taxable property in the district.

SB 137 Limitation on Property Tax Increases (*Effective May 11, 1971*) This bill provided that existing limitations on property tax levies may be increased in an emergency by local authorities; and provided for elimination of right of State Tax Commission to waive property tax limitations.

SB 246 Property Tax Levies for Cities (*Effective May 11, 1971*) This act provided for a maximum property tax levy of 35 mills for all cities.

1973

HB 24 Property Tax Exemptions (*Effective May 8, 1973*) This bill provided clarification of certain exempt properties and appeal procedures.

HB 57 Property Tax Levies Limitation (*Effective May 8, 1973*) This act related to the limitation upon the property tax levies that may be imposed by taxing districts subjected to a revaluation program; and provided that this limitation shall apply to certain new construction or improvements.

HB 59 Tax Relief for Indigents (*Effective May 8, 1973*) This bill provided for an increase in the amount of the abatement of property taxes of indigent persons and changing the definition of indigent persons; providing in addition a property tax deferral for indigent persons; and prescribing the procedures under which this deferral may be obtained.

HB 249 County Board of Equalization (*Effective May 8, 1973*) The act provided for times of meetings of the County Board of Equalization.

SB 51 Farmland Assessment Act (*Effective May 8, 1973*) This bill provided that the State Tax Commission may waive the requirement that an owner must have at least 5 contiguous acres of land to qualify for taxation as agricultural land; provided that annual filings are not required to retain the exemption for agricultural use, but requiring notice to county assessor upon change in use and providing a penalty for failure to notify of such a change; and provided changes in the method of determining roll-back taxes which may be due.

SB 142 Proration of Property Taxes (*Effective July 1, 1973*) This act related to the imposition of ad valorem property tax on transitory personal property brought into Utah after January 1, based on the time said property remained within the state; required the reporting of said property to the county assessor; and permitted rebates of property taxes for property which was removed from the State of Utah after paying property taxes thereon when property tax was to also be paid to another state.

1973 First Special Session

HB 1 Property Tax Levy (*Effective December 12, 1973*) This bill provided for determination by the State Legislature of the minimum rate of levy on tangible property set to raise the State's contribution to the minimum school program; provided for reimbursement for deficiencies in the Uniform School Fund from the General Fund. This bill stated that the Tax Commission levy on taxable property in the state shall be determined by the Legislature and, for the tax year beginning January 1, 1974, shall be set at 0 mills and shall continue at this level from year to year until changed by the Legislature.

HB 3 Property Tax Referrals for Indigent Persons (*Effective October 24, 1973*) This bill provided for the deletion of the $30,000 residential property valuation limitation for purposes of tax deferrals for indigent persons.

1974

SB 32 Neighborhood Development Act Amendments (*Effective April 4, 1974*) This act related to Neighborhood Development Agencies, their powers and duties. This bill increased the authority of these agencies to issue bonds and enter into agreements; and provided for tax increment financing for Neighborhood Development Projects.

1975

HB 1 Farmland Assessment (*Effective May 13, 1975*) This bill related to tax assessment of lands devoted to farmland uses; reduced the number of years (to two successive years) to which land must have been devoted to agricultural use; increased the gross income

requirement (to $1,000 from $500) from that use; provided for waivers of certain requirements of the act under certain circumstances; changed the filing dates (to on or before January 1 of the tax year) for applications; provided the manner in which a purchaser or lessor may qualify for participation; provided the manner, times and circumstances under which roll-back taxes must be paid; required the owner to pay all filing fees; provided that all owners participating under the Act and all persons signing affidavits of use and income qualifications shall be deemed to have given their consent to field audit and review by the State Tax Commission and the County Assessor; and provided for adjustments to liquidate accumulated roll-back tax liens on properties which may become ineligible due to amendments of the Act.

HB 353 Tax Levy Effective Date (*Effective March 19, 1975*) This bill provided that property tax levies are payable in annexed and new taxing units in the year in which notice is filed.

SB 6 Privilege Tax Clarification (*Passed March 13, 1975; effective January 1, 1976*) This bill excepted grazing leases and permits from the application of this tax.

SB 7 Metallic Deduction Modifications (*Passed March 13, 1975; effective for all assessments made for calendar years commencing December 31, 1975*) This act related to assessment of metalliferous mines and mining claims; and provided for the modification of certain deductions.

SB 63 Date for Application for Property Tax Exemption (*Passed March 13, 1975; effective May 13, 1975*) This bill provided a date by which application for exemption of taxes must be filed.

SB 69 Tax Clearance for Mobile Homes (*Effective May 13, 1975*) This bill provided that a tax clearance showing that all property taxes are current must be obtained before mobile homes may be moved.

1977

HB 10 Rate for Delinquent Taxes (*Effective May 10, 1977*) This bill provided that late payments of personal property tax shall be based on the year of assessment.

HB 20 Property Tax Relief for Individuals (*Passed February 28, 1977; in effect May 10, 1977; retrospective operation to January 1, 1977*) ****Circuit Breaker Law**** This bill provided a property tax credit (maximum of $500 for homeowners and 10% for renters) on homesteads for both individual owners or individual renters age 65 and older who have a household income $6,999 or less, and whose homestead has a fair cash value in excess of $80,000. It provided for the credit to be derived from the General Fund, provided for procedures for claiming the tax rebate and interrelated this rebate with available abatement procedures.

HB 65 Tax Levy Effective Date (*Effective May 10, 1977*) This bill provided that property tax levies are payable in annexed and new taxing units the year in which the requisite notification is filed.

HB 192 Revaluation Program Implementation (*Effective May 10, 1977*) This bill required that revaluation (of real property) programs within the state, in addition to the initial program, be effective only upon completion of the additional programs in every county in the state.

HB 242 Exceptions to Mill Levy (*Effective May 10, 1977*) This bill related to ceiling exempt levies and providing that all levies made to establish, maintain and replenish special improvement guaranty funds and levies made for special service districts to municipal-type services are exempt from maximum mill levy limitations.

SB 5 Plat Maps Uniformity (*Effective May 10, 1977*) This bill provided authority to prescribe uniform minimum standard for real property plat maps used by the several counties for property tax assessment.

SB 28 Annual Assessment-Sales Ratio Studies (*Effective May 10, 1977*) This authorized the State Tax Commission for conduct and publish annual assessment-sales ratio studies for taxable real property commencing with the year 1977.

SB 75 Veteran's Exemptions and Preferences (*Effective May 10, 1977*) This bill extended exemptions and preferences for veterans to any unremarried surviving spouse of the veteran.

SB 184 Apportionment of Assessment on Contract Carriers (*Effective May 10, 1977*) This bill provided duties of the county assessor; provided for election by the taxpayer for assessment of goods at average value; and provided for apportionment of assessment on interstate contract carriers for rolling stock that is used in interstate commerce.

SB 198 Interlocal Co-operation Act Amendments (*Effective May 10, 1977*) This bill provided authority in public agencies to contract to create new entities to provide services to the contracting agencies and others, including out-of-state public agencies; providing for the issuance of revenue bonds by such entities; and providing for the payment of a **fee in lieu of ad valorem property tax** by such entities on out-of-state sales.

1978

HB 58 Planetarium Mill Levy (*Effective March 3, 1978*) This bill provided for the establishment and maintenance of a county planetarium and provided for taxing power. It allowed counties to levy annually, a tax not to exceed one-fifth mill on each dollar of assessed valuation of all taxable property in the county. It also established a Planetarium Fund and provided for a governing body.

SB 26 Interlocal Co-operation Act Clarification (*Effective March 30, 1978*) This bill provided for the payment of a fee in lieu of ad valorem property tax by non-exempt property tax energy suppliers.

1978 Second Special Session

HB 7 Tax Levy Effective Date (*Effective July 1, 1978*) This bill provided that property tax levies are payable in annexed and new taxing units the year following that in which the requisite notification is filed.

1979

HB 231 Extension of Tax Revenues Limitation (*Effective May 8, 1979; retrospective operation to January 1, 1979*) This act related to property tax levy limitations. It required all taxing districts to observe the specified percentage limitations following a revaluation program. It made an exception to this limitation for bonded indebtedness and minimum school levies. It eliminated property tax qualifications for voters in elections to increase this limitation.

SB 8 Tax Sale Limitation (*Effective May 8, 1979*) This bill provided for a prohibition against the practice of purchasing merely a strip of land around the entire perimeter of land foreclosed or sold for state property taxes (which, if conveyed, would prevent access to the remainder of the parcel by the redemptive owner or otherwise unreasonably diminish the value of that remainder, as determined by the county commission.

SB 109 Flood Control Amendments (*Effective May 8, 1979*) This bill excepted from the maximum mill levy limitation levies made to be used for storm water and water quality control.

SB 138 Collection of Taxes (*Effective May 8, 1979*) This bill specified when the county treasurers must mail tax notices; provided for an extension of time to mail these notices and the effect of this on taxes becoming delinquent and updating certain language in these sections.

SB 186 Tax Relief for Individuals (*Effective May 8, 1979*) ****"Circuit Breaker" law revised****. This act related to property tax credits. It provided a homeowner's tax credit for individual owners or a renter's credit for individual renters; provided for a graduating rate of credit (from $100 to $300) based on income (maximum income of $6,999 to qualify); provided for procedures to obtain these credits; provided for the credit amounts to be derived from the General Fund; provided for payment by state of amounts counties allow as homeowner's credits and provided for a limitation on expenditures.

SB 190 Property Revaluation Program Amendments (*Effective May 8, 1979*) This bill provided that all property assessed under the revaluation program after January 1, 1978, be given values as of January 1, 1978.

SB 306 Rate of Assessment (*Effective May 8, 1979; retrospective operation to January 1, 1979*) This bill changed the rate of assessment on taxable property to 25%.

SB 316 Circuit Breaker Modifications (*Effective May 8, 1979; Retrospective operation to January 1, 1979*) This act eliminated the maximum expenditures in the state and allowed for total relief granted in any one year under the circuit breaker provisions for property tax relief; and provided an effective date.

SB 330 Property Tax Abatement and Deferral (*Effective January 1, 1980*) This bill increased the amount of property tax abatement and deferrals for indigent persons; provided change of certain procedures for application of the veteran's exemption.

1980

HB 49 Interest on Personal Property (*Effective April 3, 1980*) This bill provided for the imposition of interest (equal to 125% of the federal discount rate) on delinquent taxes on personal property and provided for the definition of delinquent. This bill provided a method of seizure and sale to collect taxes, including interest.

HB 61 Assessed Value Notifications (*Effective April 3, 1980*) This bill provided a change in the formula used to determine the millage level imposed on the assessed valuation of real and personal property.

SB 16 Apportionment of Assessment—Carriers (*Effective April 3, 1980*) This act charged the County Assessor with the duty to apportion the assessment of private and exempt carriers for the rolling stock used in interstate commerce.

SB 31 Taxation of Private Property on Federal Lands (*Effective April 3, 1980; retrospective operation to January 1, 1980*) This act related to taxation concerning immune United States lands. This bill reserved the right of the state and its political subdivisions to tax businesses operating on these lands or their property situated on them.

SB 43 Circuit Breaker Modifications (*Effective April 3, 1980*) This act related to property tax credits. It increased the amounts of household income that claimants could have and still qualify for credits under this act.

SB 67 Interlocal Co-Operation Act Modifications (*Effective February 14, 1980*) This act related to the Interlocal Co-Operation Act; provided for additional definitions; provided for payment of fees in lieu of ad valorem taxes in respect to certain projects constructed pursuant to this act; provided for determination of these fees and who pays them; provided for the imposition of sales and use taxes; provided for impact alleviation payments to relieve impacts related to these projects either through contracts or determinations by the Natural Resources Community Impact Board; prescribed procedures before this board and for amendments to contracts and determinations; provided for termination of contracts and determinations, for credits for amounts paid as impact alleviation payments against in lieu fees or tax-like impositions, and for allowance of arbitration.

1981

HB 73 Notice of Tax Sale (*Effective May 12, 1981*) This act related to sales by counties of real property subject to delinquent real property taxes and provided for notice of sale to be sent by certified mail.

HB 104 Property Tax Increase Limitations (*Effective May 12, 1981; retrospective operation to January 1, 1981*) This bill provided for the extension of the limitation on property tax increases as a result of revaluation, to adjustments in property tax assessments ordered by the State Tax Commission.

HB 109 Interest on Real Property Taxes (*Effective May 12, 1981; Retrospective operation to January 1, 1981*) This act related to the imposition of interest on unpaid real property taxes; prescribed the date from which interest shall accrue and the rate of interest to be applied when the delinquency exceeds one year.

HB 155 Interest on Personal Property Taxes (*Effective May 12, 1981; retrospective operation to January 1, 1981*) This act related to unpaid personal property taxes. It provided for the imposition of interest on unpaid personal property taxes; changes the rate of interest to 100% of the federal discount rate as of the preceding January 1st.

HB 164 Assessment Rate and Fair Cash Value (*Effective May 12, 1981; Retrospective to January 1, 1981*) This bill provided that the county assessor recognize certain expenses in arriving at the value of taxable real property and utilize a specified percentage limitation in arriving at this value for assessment purposes; changing the rate of assessment on taxable property, including mining claims.

HB 196 Real Property Tax Revaluation Repeal (*Effective May 12, 1981*) This bill provided for real property valuations to be rolled back to 1978 levels; provided that annual studies between the assessed value and market value of each type of taxable property within taxing districts be conducted by the State Tax Commission.

HB 217 Fees on Delinquent Taxes (*Effective May 12, 1981; retrospective operation to January 1, 1986*) This bill increased the delinquency charge on property taxes; provided for a minimum delinquency charge; modified fee charges and made certain technical changes.

HB 269 Special Taxing District Levies (*Effective May 12, 1981*) This bill provided that special taxing districts be required to submit a statement regarding their tax levies to the State Tax Commission and for certification of this statement; and provided for property tax rates to be based on budgets approved prior to the establishing of levies.

SB 14 Taxation of Certain Mobile Homes (*Effective May 12, 1981*) This bill provides to the taxation of mobile homes as improvements to real estate under certain circumstances; provided the procedure for obtaining improvement to real estate status; and provided for extension of tax deferral and abatement benefits to qualified persons whose residence is in mobile homes.

SB 162 Tax Forms Elimination (*Passed March 9, 1981; in effect January 1, 1982*) This act related to real property taxation. It provided for a single notice of valuation and assessed taxes. It modified the dates for establishing mill levies to conform to the single notice; changed the application date for exemption of indigents to property tax; changed appeal dates in conformity with the single notice and made certain technical changes.

SB 170 Property Tax Prepayment—Impact Development (*Effective May 12, 1981*) This act related to resource development in the state. It enabled units of local government to authorize developers to prepay ad valorem property taxes to help mitigate the impact of development; required the filing of a financial impact statement and plan to alleviate these impacts prior to the authorization of prepayment; required the filing of a financial impact statement and alleviation plan by a major developer prior to commencement of construction whether or not the major developer desires to prepay ad valorem property taxes.

SB 185 Tax Equivalent Property (*Effective March 30, 1981*) This act related to indebtedness of counties, cities, towns, and various other political subdivisions of the state. It developed the concept of tax equivalent property; provided that this property be included as part of the value of taxable property in these subdivisions; provided that tax equivalent property be taken into account in determining indebtedness limits for these subdivisions.

1981 First Special Session

SB 10 Administration of Property Tax Assessment (*Effective November 10, 1981*) This bill provided a clarification with respect to the administration of property tax assessments.

1982

HB 38 Tax Deferral Requisites—Lorin N. Pace (*Effective April 1, 1982*) This bill provided that county commissions may defer payment of real property taxes upon application. It provided for approval of deferral applications by secured parties; provided that the amount deferred be a lien; provided for interest on deferred amounts; and provided that deferred amount be due upon sale or conveyance of the property.

HB 142 Residential Property Assessment (*In effect January 1, 1983 with voter approval of constitutional amendment*) This bill provided for implementation of an exemption of property taxes on residential property in Utah. It effectuated this by providing a different level of assessment for residential property. It provided for repeal of the allowance of certain deductions required in assessing local property.

SB 13 Tax-Exempt Agricultural Land (*Effective April 1, 1982*) This bill excluded agricultural land which becomes tax exempt from roll back tax payments and made certain technical changes.

SB 16 Circuit Breaker Modifications—Haven J. Barlow (*Effective April 1, 1982*) This bill increased the amount of household income of certain claimants for these credits, either as homeowner or renter.

SB 40 Depreciation Deduction for Mining (*Effective April 1, 1982*) This bill altered certain deductions available for ad valorem tax purposes of metalliferous mines. It provided for a depreciation allowance rather than deduction of actual costs and removed loss carry forwards.

SB 44 Assessed Valuation and Tax Notice—Charles W. Bullen (*Effective April 1, 1982; retrospective operation to January 1, 1981*) This bill provided for an altered time schedule for the completion of required duties to accommodate a combined assessed valuation and tax notice. The bill defined assessment roll and tax roll; modified apportionment procedure tor properties assessed by the State Tax Commission; changed application dates for indigent and circuit breaker abatement; modified the period of time for appeal; changed requirements regarding mill levies; included special taxing districts among those entities which may levy taxes; made certain technical changes and repealed the section that formerly provided property tax deferral for indigent persons.

1983

HB 108 Research Park Privilege Tax Exemption Repeal—Olene S. Walker (*Effective January 1, 1984*) This bill repeals the law which exempts the lands in Research Park from the Privilege Tax and requires that in lieu payments be made as part of the lease.

HB 303 Residential Property Definition—Franklin Knowlton (*Effective May 10, 1983*) This bill provided a definition and limitation of residential property which qualifies for the exemption pursuant to Article XIII, Sec.2, of the Utah Constitution (which states that residential property shall be assessed at 15% of its reasonable fair cash value. This bill specified that, "for purposes of the exemption, residential property means any property used for residential purposes as a primary residence. Property used for transient residential use and condominiums used in rental pools shall not qualify for the residential exemption. No more than 1 acre of land per residential unit shall qualify for the exemption."

SB 57 Disaster Mill Levy—Sen. Bangerter (*Effective May 10, 1983*) This bill provided for levies to supply funds to share and to qualify for additional federal funds for disaster recovery expenses.

- *Amends 59-9-6.5*

SB 94 State Assessed Property Amendment—Omar B. Bunnell (*Effective May 10, 1983*) This bill provided that property of state assessed businesses which does not contribute to the ordinary income of the business shall be assessed by the county assessors. It changed the basis to conform to section 59-5-57, Utah Code Annotated 1953, for determining the value of metalliferous mines.

SB 140 Property Tax Exemption on Livestock—Sen. Money (*Passed March 9, 1983; in effect January 1, 1984*) This bill provided that livestock is exempt from property taxation.

SB 167 Proration of Property Taxes—Sen. C. Peterson (*Effective May 10, 1983*) This bill provided for the assessment levels on transitory personal property. It provided for an exemption from taxation for vehicles licensed in other states and for personal property on which sales or use taxes have been paid.

SB 184 Assessment of Property Amendments—Sen. C. Peterson (*Effective May 10, 1983*) This bill required the State Tax Commission to furnish information relating to the assessment of state assessed properties and sales ratio studies to county assessors.

SB 208 County Standing in Hearings and Suits Involving State Assessments (*Effective May 10, 1983*) An act relating to hearings before the State Tax Commission and tax appeals from decisions of the State Tax Commission to the District Court or Supreme Court. This bill provided that a county whose tax revenues are affected by the decision may be a party in the hearing and may appeal or petition for review of the decision.

1984

HB 29 Property Tax Abatement for Disabled Veterans—Rep. Richards (*Effective February 16, 1984; retrospective operation to January 1, 1984*) This bill provided for an increase in the disabled veteran's property tax exemption from $3,000 to $6,000 assessed value. It provided for retrospective operation.

HB 176 Assessment Sales Ratio Study Amendments—Gayle F. McKeachnie (*Effective March 29, 1984*) This bill provided for a change from even- to odd- numbered years the date for the issuance of the Tax Commission Sales Ratio Study factoring orders.

1984 Second Special Session

HB 6 Property Tax Amendments (*Effective April 6, 1984; retrospective operation to January 1, 1984*) This bill provided for adjustments to the redevelopment and school finance laws to limit tax increases caused by the repeal of Section 59-5-109; provided for adjustments for assessment methods in valuing taxable real property; raised the fair market value of residences qualifying for the indigent property tax exemption; required the State Tax Commission to issue factoring orders to provide equalization in property tax assessments; provided the factoring index for locally assessed property caused by the repeal of section 59-5-109 and the reenactment of section 59-5-4.5; provided the State Tax Commission the authority to withhold funds to local taxing units to insure compliance with state property tax laws; provided clarification for the 106% property tax limitation to include legislative or court ordered increases in assessed valuation; provided an appropriation to the State Tax Commission; It provided for retrospective operation to January 1, 1984.

1985

HB 160 Property Collection Costs—Olene S. Walker, Ted D. Lewis (*Effective April 29, 1985*) This bill required the county treasurer to pay property taxes collected before the tenth day of each month unless negotiated differently; provided for an optional levy to cover costs of assessing, collecting and distributing property taxes; empowered auditors to bill for all direct costs of the property tax process; and specified distribution of interest earned on collections by the county treasurer.

- *Amends 17-19-15, 51-4-2, 53-7-10 and 59-10-66*

HB 328 Property Tax Assessment Charge—E. Ute Knowlton (*Effective January 1, 1986*) This bill provided for property tax to be assessed at 100 percent of its market value and substituted rates for mill levies.

- *Amends all sections of the Utah Code Annotated, 1953 which refer to 15 or 20 percent assessment ratios or to mill levies.*

HB 388 Tax Increase Disclosure Act – Franklin W. Knowlton, E. Ute Knowlton, Lorin N. Pace, Mike Dmitrich (*Effective Date January 1, 1986, except that the repeal of 59-5-111 takes effect January 1, 1987*) This bill provided for notices and public hearing on proposed property tax revenue increases and repeals in 1987 the present 106 percent property tax limitation provision.

- *Amends 59-5-6, 59-10-10;*
- *enacts 59-9-14 et seq.;*
- *repeals 59-5-111*

HB 404 Property Tax Assessment Amendments—Franklin W. Knowlton (*Effective March 16, 1985*) Provides for the showing of sales data by the Tax Commission to county assessors and postpones by one year the development and implementation of the method for deducting transaction and intangible costs in appraising property.

- *Amends 59-5-4.5 and 59-5-109.6*

SB 16 Special Improvement District Protests (*Effective April 29, 1985*) Requires the governing body of a city or town to include in its notice of intent to create a special improvement district a statement describing the method for determining the number of protest required to be filed in order to prevent the creation of the district.

- *Amends 10-16-5*

SB 78 Mosquito Abatement Districts (*Effective April 29, 1985*) Provides authority to any county commission for annexing an area into a mosquito abatement district if certain criteria exist; also provides for the defeat of such annexation by 25 percent of the real property holders or 30 percent of the registered voters of the area to be annexed.

- *Repeals and reenacts 26-27-12*

SB 144 Exemptions to General County Mill Levy Ceilings—Fred W. Finlinson (*Effective April 29, 1985*) Provides for an exemption from the county mill levy ceiling for voter approve indebtedness.

- *Amends 59-9-6.5*

1986

HB 137 Property Tax—Phase I Recodification (*Effective date April 28 1986—Retrospective Operation to January 1, 1986*) Make technical changes in the property tax statutes according to "Phase I" guidelines of the Utah Tax Recodification Commission, corrects significant problems or readability, clarity, and consistency; repeals archaic and unconstitutional language; provides definitions; and clarifies duties of those involved in tax administration.

HB 142 Property Tax Assessment Change Amendments—E. Ute Knowlton (*Effective date April 28 1986—Retrospective Operation to January 1, 1986*) Corrects errors and omissions from HB 328, 1985 General Session, relating to the oil and gas levy and the voted leeway program levy.

- *Amends 40-6-14 and 53-7-24, Utah Code Ann. 1953*

HB 169 Aircraft Registration and Uniform Tax—Kevin C. Cromar (*Effective January 1, 1987*) Requires state registration of aircraft in the county in which the aircraft is located; implements a uniform tax on aircraft in place of the ad valorem property tax; and provided penalties for failure to register.

- *Amends 2-1-7 and 59-5-1, Utah Code Ann. 1953*
- *Enacts 2-1-7.7 and 59-5-1.5, Utah Code Ann. 1953*

HB 216 Property Tax Amendment on Timeshare Properties—Glen E. Brown (*Effective March 17, 1986*) Remove the requirement that the county recorder keep present ownership plats of condominiums and timeshare units and estates; requires the declaration to place timeshare estate owners on notice that tax notices will be sent to the management committee, and not to each individual timeshare owner; requires timeshare estates to be valued, assessed, and taxed at the unit level; and provides a definition of timeshare estate.

- *Amends 17-21-21, 57-8-3, 57-8-10, 57-8-27, 57-11-2, Utah Code Ann. 1953*

HB 225 Transitory Personal Property—Franklin W. Knowlton (*Effective date April 28 1986—Retrospective Operation to January 1, 1986*) Provides for transitory personal property to be assessed on the basis of the time the property remains within the state.

- *Amends 59-5-7.1, Utah Code Ann. 1953*

HB 272 Tax Increase Disclosure Amendments—Franklin W. Knowlton, E. Ute Knowlton (*Effective date April 28,1986, except Section 1 which takes effect on July 1, 1987, and Section 7 which takes effect on January 1, 1988*). Amends the notice requirements to be given to taxpayers when tax rates are increased, dependent upon the fiscal years under which the taxing district operates; provides for use of joint public notice; amends the county fiscal year; and corrects for problems of clarity and consistency.

- *Amends 17-36-3, 59-5-6, 59-9-6.3, 59-9-7, 59-9-14, 59-9-15, and 59-10-10*

HB 352 Intangible Property Costs Date Change (*Effective March 17, 1986*) Extends to January 1, 1988, the date by which the Tax Commission is to develop and implement comparable sales and cost appraisal methods which adjust for intangible transaction costs.

- *Amends 59-5-4.5, Utah Code Ann. 1953*

HJR 18 Property Tax—Farm Exemption Amendment This proposed constitutional amendment would provide an exemption from property tax for farm equipment and farm machinery; provides for implementation period.

This constitutional amendment was approved by the electorate. If prior school funding levels remain constant, property taxes from the minimum basic levy (currently 22.18 mills) would fall $1.605 million. The basic levy could be increased to offset this loss or the Legislature could appropriate from the General Fund to cover the loss.

SB 72 Property Tax Assessment of Metalliferous Mines—Warren E. Pugh (*Effective January 1, 1988*) Provides for the assessment of metalliferous mines at 100% of their reasonable fair cash value; establishes methods for determining reasonable fair cash value; and establishes a primary use test for determining whether certain property is appurtenant to the mines for taxation purposes.

- *Amends 59-5-2, 59-5-56 through 59-5-57, and 59-5-61, Utah Code Ann.*
- *Repeals 59-5-58 through 59-5-60, Utah Code Ann. 1953*

SB 151 County Collection Costs (*Effective January 1, 1987*) Requires each county to budget for all costs incurred in the assessment, collection and distribution of property taxes; provides for a review of the budgets by the State Auditor; and provides for a method by which a uniform statewide tax rate for the costs of property tax collection can be determined.

- *Repeals and reenacts 17-19-15, Utah Code Ann. 1953*
- *Repeals 17-19-16 and 17-19-17, Utah Code Ann. 1953*

SB 236 Tax Sale of Property (*Effective January 1, 1987*) Amends procedures for tax collection and redemption, and establishes property proceeds of sales in excess of taxes and costs as unclaimed property; requires notice of sale to all lien holders and allows the county commissioners to determine what is an acceptable bid for the sale of delinquent property.

- *Amends 59-10-53, 59-10-56 and 59-10-64, Utah Code Ann. 1953*

SJR 4 Extension of Charitable Exemption A constitutional amendment which extends the property tax exemptions to include an exemption for non-profit hospitals and nursing homes.

1987

HB 8 Farmland Assessment Amendments (*Effective date: Signature of the Governor*) Makes assessment and reporting changes in the farmland assessment act.

- *Amends 59-2-506, 59-2-509, 59-2-511, Utah Code Ann. 1953*

HB 77 County Property Tax Trust Account (*Effective January 1, 1987*) Allows a county to keep excess amounts, in a county property tax trust fund that results from a decrease in total assessed valuation in that county.

- *Amends 17-4-16, Utah Code Ann. 1953*

HB 83 Interest Rates on Delinquent Property Taxes (*Effective January 1, 1988*) Establishes the interest rate for delinquent property taxes.

- *Renumbers & amends: 59-104, 59-10-26, Utah Code Ann. 1953*

Utah Neighborhood Development Act Amendment—Craig A. Peterson (*Effective April 27, 1987*) This bill deals with redevelopment agencies. It amended the definition of the word "community" to include a town.

HB 92 Definition of Farm Equipment and Farm Machinery (*Effective January 1, 1987*) Provides a definition of farm equipment and farm machinery in response to a referendum exempting them from property taxes.

- *Amends 59-2-102, 59-2-1101, Utah Code Ann. 1953*

HB 118 Ceiling Increase for Funding of Public Libraries (*Effective January 1, 1987*) Increases a ceiling on the property tax cities and counties can levy for libraries. This bill will increase the optional library tax for cities and counties from .00075 to .001000.

- *Amends 37-2-1, 37-3-1, Utah Code Ann. 1953*

HB 135 Local School Board Fiscal Procedures (*Effective April 27, 1987*) Provides tax and fiscal procedures for local school boards.

- *Repeals and reenacts 53-7-9, Utah Code Ann. 1953*

HB 272 Tax Increase Disclosure Amendments (*Effective Date: Signature of the Governor*) Amends tax increase disclosure notice requirements, exempting certain levies and providing alternatives.

- *Amends 59-2-909, 59-2-919, 59-2-924, Utah Code Ann. 1953*

HB 296 School Finance (*Effective July 1, 1987*) Provides for a reduction in the capital outlay levy from .0024 to .0020 and creates a mandatory levy of .0004 to be equalized between the counties similar to the uniform basic levy. For Truth in Taxation purposes, the new levy will be treated like the basic levy; that is, the certified rate will be the adopted rate.

- *Amends 59-7-8.4, Utah Code Ann. 1953*

HB 316 Property Tax Intangible Study Date (*Effective January 1, 1989*) Changes the date when county assessors must use the comparable sale or cost-appraisal methods in assessing intangible costs.

- *Amends 59-2-304, Utah Code Ann. 1953*

SB 71 Property Tax—Phase II Recodification (*Effective February 6, 1987*) Provides for recodification of the property tax laws of the state.

SB 131 Modification of Utah Refunding Bond Act (*Effective Date: Signature of the Governor*) Allows for the disposition of taxes levied or collected to pay refunded bonds.

- *Amends 11-27-3*

SB 194 Tax Sale Amendment (*Effective January 1, 1988*) Clarified administrative procedures related to the final May property tax sale.

- *Amends 59-2-1359, 59-2-1361, 59-2-1363, Utah Code Ann. 1953*

SB 203 Classification of Counties by Population (*Effective April 1, 1988*) Classifies counties according to population instead of assessed valuation.

- *Amends 17-16-13, Utah Code Ann. 1953*

1988

HB 25 Real Property Amendments—Ted D. Lewis (*Effective July 1, 1988*) Amends the requirements for acknowledging documents concerning real property. Recording statutes are amended and notice to third parties of recorded documents is clarified.

HB 78 Property Tax—Delinquent Tax Notice—Lee Allen (*Retrospective Operation to January 1, 1988*) Amends the language of the delinquent property tax notice sent to property owners.

- *Amends 59-2-1317—April 25, 1988*

HB 128 Probate Code Amendments—Ted D. Lewis (*Effective April 25, 1988*) Changes the surviving spouse's interest share and limits the amount which children may share in the estate. This bill increases the homestead allowances and prioritizes the expenses of administration. It also increases the amount of exempt property and makes the property exemption chargeable against a share passing under a will, and clarifies notice requirements for the personal representative of the allowance or disallowance of claims.

- *Amends 75-2-102, 75-2-302, 75-2-401, 75-2-402, 75-2-802, 75-3-102, 75-3-704, 75-3-804, 75-3-806, 75-3-1204*

HB 308 Extension of Tax Study—Franklin W. Knowlton (*Retrospective Operation to January 1, 1988*) This bill extended the date for a study on what the monetary level of intangibles is in the fair market valuation of property.

- *Amends 59-2-304 and 59-2-919*

SB 59 Property Tax Recodification—Phase II—Lyle W. Hillyard (*Retrospective Operation to January 1, 1988*) This bill made technical changes to the property tax code.

SB 117 Improvement District Amendments—Fred W. Finlinson (*Effective March 15, 1988*) This bill provided time frames in which written protests and withdrawal of protests in improvement district establishment proceedings may be filed.

- *Amends 17-6-3*

SB 122 Improvement District Amendments—Lorin N. Pace (*Effective March 15, 1988*) Makes technical corrections and clarifies provisions dealing with municipal and county improvement districts.

- *Amends 10-16-3 through 10-16-5, 10-16-7, 10-16-9, 10-16-13, 10-16-16 through 10-16-19, 10-16-21, 10-16-25 through 10-16-27, 10-16-31, 10-16-33, 10-16-34, 11-23-13.1, 17-7-3 through 17-7-5, 17-7-7, 17-7-9, 17-7-13, 17-7-16 through 17-7-19, 17-7-21, 17-7-25 through 17-7-27, 17-7-31, 17-7-33 and 17-7-34;*
- *Enacts 10-16-31.5 and 17-7-31.5*

SB 140 Uniform Fiscal Procedures Act for Taxing Districts—LeRay McAllister (*Effective March 15, 1988*) This legislation established a uniform fiscal procedure for special taxing districts.

- *Enacts 11-35-101 through 11-35-147*

1989

HB 107 Property Tax Assessor Certification—Franklin W. Knowlton (*Effective March 8, 1989*) Establishes certification requirements for elected county assessors.

- *Amends 59-2-701*

HB 162 Tax Recodification Phase III Amendments—Ted D. Lewis, Nolan E. Karras (Effective January 1, 1990) Establishes a definition for "escaped property," assigns local assessment jurisdiction over mining claims used for other than mining purposes and defines pas liability for property purchased by a governmental entity.

- *Amends 59-2-102, 59-2-201, 59-2-309, and 59-2-1101*

HB 270 State Government Spending Limitations—Glen E. Brown (*Effective April 24, 1989*) This act implemented a state appropriations, debt, and property tax limitation. Established monies subject to and exempt from the limitation as well as population and income indexes.

- *Amends 63-55-7*
- *Enacts 59-17a-101 through 59-17a-112*
- *Repeals 59-17-101 through 59-17-112*

HB 334 Extension of Tax Study—Franklin W. Knowlton (*Effective April 24, 1989*) Extends the date for removing the intangible portion of fair market value for Property Tax.

- *Amends 59-2-304*

HB 390 Redevelopment Amendments—Larry V. Lunt Clears the way for the development of the proposed Utah Jazz arena. Modifies the percentage and use of tax-increment financing in first class cities.

- *Amends 11-19-29, 11-19-35*

SB 87 Circuit Breaker Tax Relief—Haven J. Barlow (*Effective April 24, 1989; Retrospective operation to January 1, 1989*) This bill provided property tax relief for low income homeowners and renters. It nearly doubled the tax relief available for low-income elderly.

- *Amends 59-2-1208, 59-2-1209*

SB 216 Property Tax Appeal Requirements—Gary G. Peterson (*Effective April 24, 1989; Retrospective operation to January 1, 1989*) Clarifies the collection procedures for property tax.
- *Amends 56-2-1330*

1990

HB 105 Property Tax Amendments—John L. Valentine (*Effective April 23, 1990*) Clarifies that the State Tax Commission has assessment jurisdiction in excess of levy limitations over geothermal resources and certain airlines. A taxing entity may levy taxes to pay for recovery judgments. Requires a taxpayer appealing a property valuation to make an estimate of the fair market value of the property.
- *Amends 59-2-102, 59-2-201, 59-2-1004, 59-2-1007, 59-2-1114, 59-2-1328, 59-2-1330*

HB 130 Farmland Assessment Act Amendments—R. Mont Evans (*Effective April 23, 1990*) Waives the payment of rollback taxes for property taxed under the Farmland Assessment Act in cases where the land is acquired by eminent domain, the land is threatened by eminent domain proceedings, or the land is donated to a governmental entity.
- *Amends 59-2-511*

HB 264 Disclosure of Budget Notices—Franklin W. Knowlton (*Effective April 23, 1990*) Requires budget disclosure notices annually whether or not a taxing entity exceed its certified rate.
- *Amends 59-2-919, 59-2-1317*

HB 329 Property Tax Intangibles Study Date—Franklin W. Knowlton (*Effective April 23, 1990*) Extends the property tax intangible reduction study date.
- *Amends 59-2-304, 59-2-914, 59-2-915*

HJR 30 Tax Recodification Commission Property Tax Policy—(Franklin W. Knowlton) Adopts policy guidelines established by the Tax Recodification Commission regarding property tax.

SB 61 Interest Payable on Property Tax Judgments—Cary G. Peterson (*Effective April 23, 1990*) Requires the state or any taxing entity which is liable for a judgment on property taxes to pay interest at a rate equal to the rate earned by the county.
- *Amends 59-2-1330*

SB 62 Applications for Property Tax Exemptions—Boyd K. Storey (*Effective April 23, 1990*) Extends the filing deadline for property tax exemption applications to July 1.
- *Amends 59-2-1105, 59-2-1106, 59-2-1109*

1991

HB 3 Property Tax Payment Amendments—Gene Davis (*Effective April 29, 1991*) Amends the time and procedure for collecting property taxes.

- *Amends 59-2-1331, 59-2-1332.5*

HB 104 Tax Abatement and Deferral Amendments—Gene Davis (*Effective March 16, 1991*) Raises the income eligibility ceiling for tax abatement and deferral programs to match those of the state's circuit breaker program.

- *Amends 59-2-1109*

HB 397 Property Tax—Assessment Amendments—John L. Valentine (*Effective April 29, 1991*) Makes adjustments as a result of the Amax court case. The bill amends state and county assessment practices to allow a 5% reduction in value for intangibles, adjusts the homeowner's exemption, establishes a 1992 statewide uniform tax on cars and other registered personal property, and puts a one year restriction on certain levies. The bill also provides for a study of the state's property tax assessment practices.

- *Amends 59-2-102, 59-2-103, 59-2-201, 59-2-304, 59-2-924;*
- *Enacts 59-1-212, 59-2-405, 59-2-406, 59-2-407, 59-2-925*

SB 46 Property Tax—Tax Sale Amendments—Omar B. Bunnell (*Effective April 29, 1991*) Amends the procedure followed by counties in the final May tax sale to permit bids that may not represent fair market value, but are sufficient to meet taxes, penalties, interest, and administrative costs.

- *Amends 59-2-1351*

SB 145 Property Tax—Income Level for Veteran's Exemption—Dixie L. Leavitt (*Effective April 29, 1991*) Increases the income eligibility ceiling of the property tax exemption for veterans from $24,000 to $30,000.

- *Amends 59-2-1105*

1992

HB 30 Property Tax—Phase II Recodification—John L. Valentine (*Effective April 27, 1992*) Clarifies definition of exemptions from in lieu fee, clearly specifies procedures before the commission and courts in tax dispute matter, and make other technical corrections.

- *Amends 59-2-405, 59-2-1336, 59-2-1359, 59-2-1361*

HB 91 Application for Veterans Property Tax Exemption—Gene Davis (*Effective April 27, 1992*) Clarifies that the county legislative body determines who is qualified for the veterans' exemption.

- *Amends 59-2-1105*

HB 198 Sales Based Tax Amendments—John L. Valentine (*Effective April 27, 1992*) Amends the attachment of liens on property for unpaid taxes.

- *Amends 59-1-301*

SB 12 Property Tax—Certified Rate Calculations—Haven J. Barlow (*Effective April 27, 1992*) Provides for a new method of calculating the certified rate based on actual collections for purposes of determining if a unit of government must go through "truth in taxation." (6 pages)(Revenue and Taxation Interim Committee)

- *Amends 59-2-405, 59-2-913, 59-2-924*

SB 13 Truth in Taxation Amendments—Haven J. Barlow (*Effective April 27, 1992*) Changes the notice of tax increase required under "truth in taxation" to specify the reasons for the tax increase and provide an example of the cost to a $75,000 home.

- *Amends 59-2-918, 59-2-919*

SB 45 Revenue and Tax Farmland Assessment Amendments—Lyle W. Hillyard (*Effective January 1, 1993*) Defines "land in agricultural use" more thoroughly and the conditions under which agricultural land is eligible for farmland assessment.

- *Amends 59-2-502, 59-2-503, 59-2-506, 59-2-508;*
- *Repeals and Reenacts 59-2-504*

SB 71 Collection of Personal Property Taxes and Fees—Dix H. McMullin (*Effective April 27, 1992*) Establishes procedures for one-stop payment of licensed vehicle fees.

- *Amends 59-2-406, 59-2-407*

SB 75 Personal Property Tax Amendments—Lyle W. Hillyard (*Effective April 27, 1992*) Amends certain reporting requirements and procedures for tax sales.

- *Amends 59-2-102, 59-2-306, 59-2-307, 59-2-309, 59-2-1302, 59-2-1303*

SB 87 Property Tax—Assessor Qualifications—Lyle W. Hillyard (*Effective April 27, 1992*) Requires elected county appraisers to become certified within 18 months of their election, or the county commission will hire someone to do their job until such time as the elected assessor becomes qualified.

- *Amends 59-2-701, Enacts 17-17-2*

SB 95 Real Estate Appraiser Certification Requirements—Haven J. Barlow (*Effective April 27, 1992*) Exempts senior certified appraisers from continuing education requirements.

- *Amends 61-2b-40*

SB 136 May Tax Sales—Enforcement of Sale—Boyd K. Storey (*Effective April 27, 1992*) Provides legal enforcement of a May tax sale.

- *Amends 59-2-1351*

SB 137 In Lieu Fees—Aerial Applicator—Eldon A. Money (*Effective April 27, 1992*) Imposes a lower in lieu fee for aerial applicators.

- *Amends 59-2-1004, 5-2-1006*

SB 169 Responsibilities of Boards of Equalization—Cary G. Peterson (*Effective April 27, 1992*) Requires the equalization of the value of assessed property.

- *Amends 59-2-1004, 59-2-1006*

1993

HB 278 Redevelopment Amendments—Kevin S. Garn (*Effective March 11, 1993*) Provides stricter controls for the use of tax increment financing and significantly tightens the definition of blight, allows eminent domain only in blighted areas, and provides notice and hearing requirements for public and property owner input concerning a redevelopment plan.

HB 360 Tax Commission Lowering Assessment—Martin A. Stephens (*Effective May 3, 1993*) Requires the State Tax Commission to notify counties of any proposed changes in the values of state assessed property within their boundaries, and provides any affected county 30 days to show good cause why a valuation should not be changed.

- *Amends 59-2-1007*

SB 30 Certification of County Assessors—Lyle W. Hillyard (*Effective May 3, 1993*) Provides that if a county assessor fails to meet the existing requirement to become a state-registered appraiser within 18 months of taking office, the office is automatically vacant, and establishes a process for filling vacancies.

- *Amends 17-17-2*

SB 134 Allocation of Taxes by Taxing Entity—Stephen J. Rees (*Effective January 1, 1994*) Provides a method to apportion income between tax entities when property is annexed or incorporated into a different tax entity.

- *Enacts 11-12-4*

SB 173 Notice of Excess Levies—Craig A. Peterson (*Effective May 3, 1993*) Modifies the process for recalculating a levy set by a taxing entity in excess of the maximum amount allowed by law.

- *Amends 59-2-914*

SB 194 Property Tax—Assessing and Collecting Levy Amendments—Lyle W. Hillyard (*Effective January 1, 1994*) Replaces the levy for assessing, collecting, and distributing property taxes with a new state equalized pool to be distributed in proportion to the number of parcels in a county rather than the size of the budget for administering the property tax, adjusts the distribution formula for county size, excludes the pooled levy from the tax increment financing provisions of redevelopment agencies, directs the State Tax Commission to set certain valuation standards by rule and to use those as a basis for ordering counties to factor or otherwise correct valuation problems, and allows the commission to implement the orders and charge 100% of the reasonable implementation costs to the county where counties fail to implement the commission's valuation orders.

- *Amends 17A-2-1199.48, 17A-2-1247, 59-2-704, 59-2-911, 59-2-924;*
- *Enacts 59-2-704.5, 59-2-906.2, 59-2-906.3, 59-2-906.4;*
- *Repeals 17-19-15*

SB 201 Mandatory Cyclical Appraisals for County Assessed Property—Robert F. Montgomery (*Effective May 3, 1993*) Requires each county assessor to establish an appraisal cycle not longer than five years, clarifies which factors should be updated annually and which should be updated within the five year cycle for purposes of establishing annual property values, and authorizes the State Tax Commission to take corrective action if a county fails to follow current mass appraisal standards or meet statutory statistical measures of appraisal performance.

- *Amends 59-2-303;*
- *Enacts 59-2-303.1*

SB 233 Tax Treatment of Certain Mobile Homes—Haven J. Barlow (*Effective May 3, 1993*) Modifies the property tax seizure and sale provisions for certain mobile homes used for residential purposes.

- *Amends 59-2-1303*

SB 243 Taxpayer Appeal from Administrative Rulings—Howard A. Stephenson (*Effective May 3, 1993*) Provides for settlement conferences before a formal hearing. The bill gives district court jurisdiction over appeals from informal and formal adjudicative proceedings, prohibits the district court from hearing a new witness or considering new documents on appeal, allows the appellate court to remand to the commission any claims not presented in the original adjudicative proceedings, and provides for a standard of review.

- *Amends 59-1-601, 59-1-602;*
- *Enacts 59-1-502.5, 59-1-610*

1994

HB 408 Property Tax Task Force—Raymond W. Short (*Effective July 1, 1994*) Establishes a task force comprised of 13 legislators to study various property tax issues.

- *Enacts 59-2-106*

SB 26 County Assessment of Property—Affidavit Process—Lane Beattie (*Effective May 2, 1994*) Prohibits a county assessor from imposing the penalty for failure to provide, if requested by the assessor and not provided by a taxpayer, a list of taxable property to the assessor until 30 days after the assessor sends a certified notice to the taxpayer.

- *Amends 59-2-307*

SB 57 Property Tax—Notification of Reassessment—Ronald J. Ockey (*Effective May 2, 1994*) Requires that a final tax notice include specific notification if a taxpayer's property will be the subject of a detailed reappraisal during the next year.

- *Amends 59-2-1317*

SB 62 Property Tax—Collection Processor—Howard A. Stephenson (*Effective May 2, 1994*) Prohibits the use of a property appraisal prepared for the tax commission or a county on a contingency basis in any county board of equalization or state tax commission hearing, and specifies the type of information that counties or the commission may disclose to a contract appraiser.

- *Amends 59-2-703*

SB 90 Property Tax Changes—Leonard M. Blackham (*Effective January 1, 1994*) Increases the exemption for primary residential property from 29.5% to 32% and lowers the minimum school program basic tax rate levied by school districts from .004275 to .004220.
- *Amends 53A-17-135, 59-2-103, 59-2-1317*

SB 116 Property Taxation of Certain Motor Vehicles—Howard A. Stephenson (*Effective January 1, 1994*) Provides an exemption from the uniform fee for vehicles in the year they are sold and in inventory.
- *Amends 59-2-402, 59-2-1114*

SB 134 Allocation of Taxes by Taxing Entity—Stephen J. Rees (*Passed February 28, 1994; Retrospective operation to January 1, 1994*) This bill provided a method to apportion income between tax entities when property is annexed or incorporated into a different tax entity.
- *Enacts 11-12-4*

SB 301 Registration of Expert Witness in Property Tax Proceedings—Howard A. Stephenson (*Effective March 17, 1994*) Allows the registration of expert witnesses in certain property tax proceedings.
- *Amends 61-2b-6*

1995

HB 55 Motor Vehicle Customer Changes—R. Mont Evans (*Effective July 1, 1995*) This bill eliminated the option of having the counties collect motor vehicle uniform fee (in lieu of property tax) and renewal of registration fees and having the state collect all other motor vehicle fees. The Governor is required to include revenues and expenditures for collecting the fees as part of the 1996-97 fiscal year budget.
- *Amends 59-2-406, 63-38-2*

HB 143 Conservation Easements; Property Tax Rollback—David Ure (*Effective January 1, 1996*) Exempts farmland assessed under the Farmland Assessment Act from the rollback tax when it is placed into conservation easement and establishes procedures for taxation in the event a conservation easement is terminated. (Energy, Natural Resources, and Ag Interim Comm.)
- *Amends 59-2-506*

HB 204 Property Tax—In-Lieu Fee Distribution—Byron L. Harward (*Effective May 1, 1995*) Clarifies that taxing entities are to follow the Utah State Constitution's directive to distribute revenue from the uniform fees in lieu of property tax on boats and motor vehicles in the same proportion as property taxes are distributed within the entity.
- *Amends 9-7-401, 59-2-405*

HB 258 Amendments to Property Tax—Fred R. Hunsaker (*Effective July 1, 1995*) Requires the legislature to establish certified revenue levy targets for education and the statewide portion of the Property Tax Valuation Agency Fund. The certified revenue levy allows for the collection of the previous year's revenues and for natural growth of the tax base. The legislature must publish a newspaper notice if it imposes a levy that exceeds the certified revenue levy. In addition, the bill expands the powers and duties of the State Tax Commission by requiring the commission to issue factoring orders annually, if necessary, to take corrective action against counties under certain circumstances, and charge implementation costs of factoring or corrective action to counties under certain circumstances. The bill expands the types of corrective action the commission may take. County assessors must annually certify compliance with certain statutory requirements, and counties that continue a levy previously used to pay off convention facility bonds must meet the notice and hearing provisions of truth in taxation. If a county fails to comply with the mandatory cyclical appraisal provisions, the State Auditor is required to withhold monies from the county under certain circumstances. Finally, the bill modifies the truth in taxation forms, and provides a form for the newspaper notice if the legislature exceeds the certified revenue levy.

- *Amends 11-13-25, 17-41-101, 53A-17a-103, 53A- 17a-135, 53A-17a-143, 59-1-210, 59-2-102, 59-2-303.1, 59-2-311, 59-2-321, 59-2-704, 59-2-906.1,59-2-911, 59-2-918, 59-2-919, 59-2-924, 67-3-1;*
- *Enacts 59-2-906.5, 59-2-926*

HB 284 Inventory Tax Exemption Amendments—John L. Valentine *(Effective May 1, 1995)* This bill exempted severed minerals held in storage for future sale as inventory from property tax.

- *Amends 59-2-201, 59-2-1114, 59-4-101*

SB 56 Property Tax—Residential Exemption—Robert F. Montgomery (*Effective May 1, 1995*) Raises the property tax exemption for primary residential property from 32% to 45%.

- *Amends 59-2-103*

SB 61 Reauthorization of Property Tax Task Force—Robert F. Montgomery *(Effective July 1, 1995)* Reauthorizes the Property Tax Task Force.

- *Repeals 59-2-106*

SB 122 Tax Clearance for Mobile Homes--Lyle W. Hillyard *(Effective May 1, 1995)* Provides that a mobile home may not be transported unless a tax clearance has been obtained from the county assessor showing that all property taxes have been paid.

- *Enacts 59-2-604*

SB 138 Tax Lien Sales—Leonard M. Blackham *(Effective May 1, 1995)* Requires tax clearances for certain properties and simplifies the tax lien process for delinquent parcels by eliminating preliminary tax sales to counties. Interest and cost provisions for delinquent taxes are clarified. County legislative bodies may grant retroactive

adjustments or deferrals of property taxes under certain circumstances, and the withdrawal of property from tax sales is authorized.

- *Amends 10-9-804, 11-32-4, 17-27-804, 17A-3-225, 17A-3-325, 59-2-211, 59-2-1317, 59-2-1331, 59-2-1332.5, 59-2-1338, 59-2-1339, 59-2-1342, 59-2-1343, 59-2-1345, 59-2-1346, 59-2-1347, 59-2-1349, 59-2-1350, 59-2-1351, 59-2-1353;*
- *Enacts 59-2-1351.1, 59-2-1351.3, 59-2-1351.5;*
- *Repeals 59-2-1336, 59-2-1340, 59-2-1341, 59-2-1344*

SB 157 Uniform Fee on Tangible Personal Property--Lyle W. Hillyard *(Effective July 1, 1995)* Requires, as a condition of registration, that the uniform fee in lieu of property tax be paid for aircraft, boats, and motor vehicles brought into the state unless all property taxes or uniform fees imposed by the state of origin have been paid for the current year.

- *Amends 59-2-402, 59-2-405, 59-2-407*

SB 163 Delinquent Tax Seizure and Sale—Lyle W. Hillyard (*Effective May 1, 1995*) Authorizes county assessors to seize personal property on which a delinquent property tax or uniform fee exists at any time, rather than 30 days or less before sale of the property, to protect a county's interest in that property. The legislation also reduces the time frames for notification and sale of mobile homes on which a delinquency exists.

- *Amends 59-2-1303*

SB 192 Property Tax—Assessment Amendments—George Mantes (*Effective January 1, 1996*) Requires taxpayers or counties contesting centrally assessed valuations to submit to the State Tax Commission a written statement setting forth the known facts and legal basis supporting a value different than the one assessed by the commission. The legislation also requires counties to provide an estimate of the fair market value of the property in question.

- *Amends 59-2-1007*

SB 254 Property Tax Rates and Minimum School Levy—Leonard M. Blackham *(Effective May 1, 1995)* Lowers the minimum school levy by $90 million and fixes the dollar amount of property taxes to be raised from the minimum basic school levy, allowing the rate to float this year. The gross receipts tax rate on nonprofit electrical utilities is raised and a new gross receipts tax on certain other electrical utilities is imposed. Both gross receipts tax changes are to offset property tax reductions. The legislation provides for the pass through of property tax reductions to other utilities to ratepayers and requires counties to inform taxpayers of the property tax reductions attributable to legislative action.

- *Amends 53A-17a-135, 59-2-908, 59-2-914, 59-2-919, 59-2-924, 59-2-1317, 59-7-605, 59-8-101, 59-8-103, 59-8-104, 59-8-105;*
- *Enacts 54-7-12.1, 59-8a-101, 59-8a-102, 59-8a-103, 59-8a-104, 59-8a-105, 59-8a-106; 54-7-12.2;*

1996

HB 290 Tax Elimination Blue Ribbon Committee—John W. Hickman (*Effective April 29, 1996*) Creates a task force consisting of 14 legislators to develop a plan to eliminate or provide a substantial reduction in state and local government reliance on the property tax.

HB 326 Equity on State Lands—Bradley T. Johnson (*Effective January 1, 1997*) Subjects certain interests in state lands to the privilege tax.

- *Amends 59-2-1103, 59-4-101*

SB 103 Property Tax for New Cities—Stephen J. Rees (*Effective July 1, 1996*) Establishes a certified tax rate for newly incorporated cities.

- *Amends 59-2-924*

SB 123 Property Tax—Uniform Filing Dates—Nathan C. Tanner (*Effective January 1, 1996*) Creates uniform dates for counties to accept abatement applications for property tax relief programs and provides retrospective operation.

- *Amends 59-2-1105, 59-2-1106, 59-2-1109, 59-2-1206*

SB 202 Property Tax—Veteran's Exemption Qualification—Robert C. Steiner (*Effective January 1, 1996*) This bill changed the $30,000 qualifying ceiling for the veteran's property tax exemption from all income, excluding veteran disability compensation, to federal adjusted gross income. The new limit applies to exemptions claimed in 1996.

- *Amends 59-2-1105*

SB 205 Property Tax Penalty—Robert F. Montgomery (*Effective January 1, 1996*) Provides for the automatic assessment of a penalty for taxpayers failing to provide to the State Tax Commission certain information and procedures for collecting and appealing a penalty.

- *Amends 59-2-202*

SB 277 Property Tax Appeal—Howard A. Stephenson (*Effective January 1, 1996*) Allows a taxpayer to file a property tax appeal application by telephone or other electronic means if authorized by the county and specifies that a county may authorize this type of filing.

- *Amends 59-2-1004*

1996 Second Special Session

SB 1001 Voted and Board Leeway Amendment—David H Steele (*Effective July 1, 1996*) This bill provided that the amount of state supported funding that a school district would receive under a voted or board leeway would not be decreased if the sole reason for the district leeway reduction is due to alterations in the certified tax rate.

- *Amends 53A-17a-133*

1997

HB 61 Property Tax Notification, Assessment, Collection, and Appeal—Eli H. Anderson (*Effective May 5, 1997; retrospective operation to January 1, 1997*) This bill renamed the state assessing and collecting levy to the multicounty assessing and collecting levy. It modified the information contained on the property tax notices and valuation notices. It modified the property tax increase notice and advertising provisions and makes technical corrections. This bill provided for retrospective operation.

- *Amends 59-2-906.1, 59-2-906.3, 59-2-911, 59-2-918, 59-2-919, 59-2-1317*

HB 98 Local Taxing Authority– John L. Valentine (*Effective January 1, 1998*) The legislation modified the business license fee and taxing authority of a municipality; clarified a municipality's authority to tax certain providers of telephone service; authorized a municipality to impose a transient room tax; authorized a municipality to impose an additional transient room tax under certain circumstances; modified the resort communities tax; authorized a municipality to impose an additional resort communities sales tax under certain circumstances; required a certified tax rate decrease for municipalities imposing an additional resort communities tax; and authorized a municipality to impose a highway tax. This bill modified the sales and use tax monthly payment and vendor discount provisions. It also modified administration of the transient room tax. (General Session, 1997).

- *Amends 10-1-203, 10-1-307, 59-2-924, 59-12-108, 59-12-302, 59-12-401, 59-12-402, 59-12-901, 59-12-902, 59-12-903, 59-12-904, 59-12-1001, 59-12-1002*

HB 129 -Centrally Assessed Taxpayers Amendments—Raymond W. Short *(Effective May 5, 1997)* Provides for the treatment of objections to State Tax Commission assessments by property owners or counties; procedures for counties to hold disputed amounts in escrow, invest the disputed amounts, and distribute the amounts after a final decision; treatment of amounts released from escrow as property tax revenues; procedures for property owners to pay disputed amounts; and procedures for adjudicating disputes. The bill also modifies certain property tax notices and statements.

- *Amends 53A-19-105, 59-1-601, 59-2-802, 59-2-803, 59-2-913, 59-2-921, 59-2-924, 59-2-1007, 59-2-1317, 59-2-1328, 59-2-1330*

HB 153—Property Tax Relief Amendments—Raymond W. Short *(Effective January 1, 1998)* Modifies the definition of income for purposes of determining eligibility for property tax relief. (Revenue and Taxation Interim Committee)

- *Amends 59-2-1202*

HB 154 -Property Tax: Circuit Breaker—Raymond W. Short *(Effective January 1, 1998)* Increases the income eligibility thresholds and credit amounts for property tax relief under the circuit breaker program and modifies the annual adjustment of eligibility and relief levels. (Revenue and Taxation Interim Committee)

- *Amends 59-2-1202, 59-2-1208, 59-2-1209*

HB 206 -Property Tax Amendments—David Ure *(Effective May 5, 1997)* Modifies a treasurer's duties with respect to property tax and the assessment roll; modifies provisions regarding

the delinquency date and extensions of the delinquency date; allows the assessor to correct clerical errors; modifies procedures for redemption; eliminates the fee for tax deeds; and requires the auditor to issue a warrant for delinquent taxes.

- *Amends 59-2-1317, 59-2-1318, 59-2-1319, 59-2-1331, 59-2-1332, 59-2-1332.5, 59-2-1333, 59-2-1349, 59-2-1364, 59-4-102. 1997 Utah Laws 143*

HB 370—Recording Federal Tax Liens—Richard M. Siddoway *(Effective May 5, 1997)* Amends provisions on recording federal tax liens, providing for use of the grantor and grantee index, and requires recording of the certificate of discharge.

- *Amends 38-6-1, 38-6-2, 38-6-3*

SB 87 Adjustment in Certified Rate on Property Tax—Howard A. Stephenson (*Effective May 5, 1997*) Authorizes the State Tax Commission to adjust a taxing entity's certified tax rate for clerical errors under certain circumstances; imposes limits on the amount allowed as a certified tax rate adjustment for clerical errors; and provides retrospective operation. (Revenue and Taxation Interim Committee)

- *Enacts 59-2-924.1*

SB 88 Budgetary Process—Revenue Reporting—Howard A. Stephenson (*Effective January 1, 1998*) Requires a county treasurer to provide to taxing entities in writing certain property tax charges, collections, and distributions. (Revenue and Taxation Interim Committee)

- *Repeals and Reenacts 59-2-1365*

SB 186 Property Tax—Real and Personal Property Assessment Amendments—Mike Dmitrich (*Effective March 21, 1997*) This bill clarified that uniform fees are subject to the same collections and delinquency provisions as taxes on personal property. It removed the deadline for listing unpaid taxes or unpaid uniform fees on records of assessment and made technical changes.

- *Amends 59-2-1302, 59-2-1308*

SB 219 Privilege Tax Amendments—Lyle W. Hillyard (*Effective May 5, 1997; retrospective operation to January 1, 1997*) This bill modified an exemption from the tax and made technical changes. This bill clarified that the privilege tax is not imposed on the use or possession of property if the *revenue* (prior statute used the term proceeds) generated by the possessor or user of the property through its possession or use of the property inures only to the benefit or a religious, educational, or charitable organization and not to the benefit of any other person. It provided for retrospective operation.

- *Amends 59-4-101*

SB 251 Uniform Fees on Tangible Personal Property—Craig A. Peterson (*Effective January 1, 1997*) This bill decreased the uniform fee on tangible personal property. It provided for an increase in the certified tax rate and certified revenue levy to offset a decrease in uniform fees under certain circumstances and made technical changes.

- *Amends 53A-17a-135, 59-2-405, 59-2-906.1, 59-2-924*

SJR 10 Resolution Urging Reevaluation of Centrally Assessed Telecommunications Providers—Howard A. Stephenson (*Effective March 5, 1997*) Urges the Utah State Tax Commission to consider eliminating the higher valuation method applied to centrally assessed telecommunications property in favor of the cost-less-depreciation method and requests a report to the Legislature.

1997 Second Special Session

SB 2002 Treatment of Disputed Property Taxes—Howard C. Nielson (*Retrospective operation to January 1, 1997*) This act repealed the requirement that county treasurers escrow disputed property tax amounts; including disputed property values in the calculation of the aggregate taxable value; repealed the provision limiting adjustments to an assessment roll for counties and school districts; repealed the provisions limiting the amount a county or school district is required to escrow; repealed provisions requiring the state and taxing entities to include amounts released from escrow as property tax revenues; repealed provisions defining ad valorem property tax revenues to include property taxes or accrued interest released from escrow; repealed the requirement that disputed values be contained on property tax notices; repealed the requirement that property owners designate with disputed property taxes the amount of disputed valued and the amount of taxes levied on the disputed value; repealed the requirement the county treasurers refund amounts due to a property owner within 45 days after an appeal is resolved; and made technical changes.

1998

HB 171—Mobile Home and Manufactured Home Amendments—Craig W. Buttars *(Effective May 4, 1998)* Redefines mobile home and manufactured home and clarifies whether a mobile home or manufactured home Is permanently affixed and qualifies as an improvement to real property. Circumstances under which a mobile home or manufactured home qualifies for the exemption of inventory are clarified.

- *Amends 41-1a-102, 59-2-102, 59-2-601, 59-2-602, 59-2-604, 59-2-1114, 59-2-1303;*
- *Repeals 59-2-603*

HB 177 Collection of Uniform Motor Vehicle Fees Amendment—Don E. Bush (*Effective July 1, 1998*) Increases the reimbursement fee for collecting motor vehicle fees to $2.00 per standard unit for the first 5,000 standard units in each county and $1 per standard unit for all other standard units. The $1 per standard unit amount shall be annually adjusted beginning July 1, 1999. The legislation also provides that a party contracting to perform services shall be subject to a penalty if that party's performance is below standards that the Tax Commission shall establish by rule. Finally, the legislation provides that a county may change the election it makes on who shall collect motor vehicle fees by providing written notice of the change to the Tax Commission at least 18 months before the change takes effect.

- *Amends 59-2-406*

HB 201 Property Tax—Circuit Breaker Amendments—Wayne A. Harper *(Effective January 1, 1998)* Expands eligibility for the circuit breaker tax relief program by allowing a person who owes delinquent property taxes to qualify for a homeowner's credit and clarifies that a homeowner's credit may not exceed a taxpayer's property tax liability for the year in which the taxpayer applies for the homeowner's credit. (Revenue and Taxation Interim Committee)

- *Amends 59-2-1206, 59-2-1207, 59-2-1220;*
- *Repeals 59-2-1212*

HB 203 Truth in Taxation Hearings—Raymond W. Short (*Effective January 1, 1999)* Requires a taxing entity to hold a truth in taxation hearing beginning at or after 6:00 p.m. (Revenue and Taxation Interim Committee)

- *Amends 59-2-918, 59-2-919*

HB 370 Property Tax Intangibles Exemption—John L. Valentine *(Effective January 1, 1998*) Defines "intangible property" for the purposes of the property tax to mean property that is capable of private ownership separate from tangible property and includes monies, credits, bonds, stocks, representative property, franchises, license, trade names, copyrights, and patents.

- *Amends 59-2-102*
- *Repeals 59-2-304*

HB 420 Truth in Taxation Amendments—Thomas Hatch *(Effective January 1, 1998)* Exempts taxing entities with less than $15,000 in ad valorem tax revenues from the advertisement requirements of truth in taxation.

- *Amends 59-2-918, 59-2-919*

HB 425 Property Valuations for the Poor—Raymond W. Short *(Effective January 1, 1999)* Modifies the calculation of property taxes accrued for homeowner's credit claimants to reduce the percentage of fair market value upon which property taxes are levied and clarifies that a county legislative body may not obtain payment from the General Fund for the fair market value reduction.

- *Amends 59-2-1202, 59-2-1204, 59-2-1206, 59-2-1209, 59-2-1216*

SB 3 Minimum School Program Act Amendment—Robert F. Montgomery *(Effective July 1, 1998)* Provides for state and local funding of the Minimum School Program Act. Provides a preliminary estimate of .001858 for the minimum basic tax rate a school district may impose.

- *Amends 53A-17a-103, 53A-17a-104, 53A-17a-111, 53A-17a-112, 53A-17a-113, 53A-17a-116, 53A-17a-119, 53A-17a-120, 53A-17a-121, 53A-17a-123, 53A-17a-124, 53A-17a-124.1, 53A-17a-124.5, 53A-17a-126, 53A-17a-128, 53A-17a-129, 53A-17a-130, 53A-17a-131.1, 53A-17a-131.2, 53A-17a-131.3, 53A-17a-131.4, 53A-17a-131.5, 53A-17a-131.6, 53A-17a-131.8, 53A-17a-131.9, 53A-17a-132, 53A-17a-135, 53A-21-105;*
- *Repeals 53A-17a-131.10*

SB 50 Property Taxes—Uniform Fees and Certified Tax Rate—George Mantes (*Effective January 1, 1999*) For motor vehicles 12,000 pounds and under, the legislation imposes an annual uniform fee based on the age of the vehicle. The fee shall be assessed at the time of registration and renewal of registration. For the 1999 calendar year, the certified revenue levy shall be adjusted by the amount necessary to offset the adjustment in revenues from the uniform fee on motor vehicles. The legislation also modifies the equalized highway use tax for out-of-state carriers.

- *Amends 41-1a-222, 41-1a-301, 53A-17a-135, 59-2-405, 59-2-406, 59-2-801, 59-2-906.1, 59-2-924, 59-7-611, 59-10-601;*
- *Enacts 59-2-405.1*

SB 52 Property Tax Restriction—L. Steven Poulton *(Effective January 1, 1998)* Provides that for calendar year 1998, in order to impose a property tax rate in excess of the certified rate, a taxing entity must obtain approval by a majority vote of the entity's governing board and the people. The legislation also provides exceptions to this requirement for school districts, municipalities, and counties.

- *Amends 59-2-924*

SB 58 Study on Residential Property Tax Amendments—Howard A. Stephenson *(Effective May 4, 1998)* Directs the Revenue and Taxation Interim Committee to consider whether to amend the Utah Constitution to authorize a property tax exemption for residential property of not to exceed a statewide average of 45%. The bill provides that if the interim committee determines to amend the Utah Constitution, the legislation may require the property to be valued on the date the property is acquired with certain adjustments. The bill also describes other provisions to be contained in any enabling legislation to a constitutional amendment.

SB 151 Property Tax Exemption for Disabled Veterans—Craig A. Peterson *(Effective January 1, 1999)* Amends state law governing the property tax relief for disabled veterans. The bill repeals the maximum income limits; provides that property tax abatements apply only to residences; increases the amount of taxable value that is exempt from the property tax; and changes the minimum disability eligibility threshold from 25% to 10% disabled, based on an assessment from the Department of Veterans Affairs or other source.

- *Amends 59-2-1104, 59-2-1105*

SB 165 Property Taxes—Abatement for Indigent Persons—Lyle W. Hillyard *(Effective January 1, 1998)* Changes the amount of property taxes that may be abated for indigent taxpayers.

- *Amends 59-2-1107*

1999

HB 3 Minimum School Program Act Amendments—Nora B. Stephens (*Effective July 1, 1999*) Provides for state and local funding of the Minimum School Program. The bill establishes a ceiling for the state contribution to the maintenance and operation portion of the act and states it will not exceed $1,439,215,683. The value of the weighted pupil unit is fixed at $1,901 and formulas for distributing the appropriation are established. The appropriation

for school building aid is $29,358,000 and funding for one-time appropriations, $2,200,000.

- *Amends 53A-16-107, 53A-17a-103, 53A-17a-104, 53A-17a-111, 53A-17a-112, 53A-17a-113, 53A-17a-116, 53A-17a-119, 53A-17a-120, 53A-17a-121, 53A-17a-123, 53A-17a-124, 53A-17a-124.1, 53A-17a-124.5, 53A-17a-125, 53A-17a-126, 53A-17a-127, 53A-17a-128, 53A-17a-129, 53A-17a-130, 53A-17a-131.1, 53A-17a-131.2, 53A-17a-131.3, 53A-17a-131.4, 53A-17a-131.6, 53A-17a-131.8, 53A-17a-131.9, 53A-17a-132, 53A-17a-135, 53A-21-105;*
- *Enacts 53A-17a-131.11, 53A-17a-131.12*

HB 149 Real Estate Appraiser Amendments—Gerry A. Adair (*Effective May 3, 1999*) Revises and renames the Real Estate Appraiser Licensing and Certification Act and the Real Estate Appraiser Licensing and Certification Board. Classifications for appraiser registration, certification, and licensure are changed.

- *Amends 17-17-2, 59-2-701, 61-2b-1, 61-2b-2, 61-2b-3, 61-2b-6, 61-2b-7, 61-2b-8, 61-2b-9, 61-2b-10, 61-2b-11, 61-2b-13, 61-2b-14, 61-2b-15, 61-2b-16, 61-2b-17, 61-2b-18, 61-2b-19, 61-2b-20, 61-2b-21, 61-2b-22, 61-2b-23, 61-2b-24, 61-2b-25, 61-2b-26, 61-2b-27, 61-2b-28, 61-2b-29, 61-2b-31, 61-2b-32, 61-2b-33, 61-2b-34, 61-2b-36, 61-2b-38, 61-2b-39, 61-2b-40;*
- *Enacts 61-2b-10.5, 61-2b-15.6, 61-2b-30.5;*
- *Repeals 61-2b-15.5*

HB 181 Certified Tax Rate Notice Amendment—A. Lamont Tyler (*Effective May 3, 1999*) Provides additional information on the certified tax rate notice regarding a proposed property tax increase. New information required by this bill would show the percentage and dollar increase on the average value of a residence and business in the taxing entity. It also discloses the increase in property tax revenue over the previous year's collections and a percentage increase of total revenue. (Revenue and Taxation Interim Committee)

- *Amends 59-2-918, 59-2-919*

HB 185 Duties of County Assessor and Treasurer—Blake D. Chard (*Effective May 3, 1999*) Allows a county legislative body to reassign to the county treasurer certain duties of the assessor.

- *Amends 17-17-1, 17-24-1, 59-2-407, 59-2-1302, 59-2-1303, 59-2-1305;*
- *Enacts 17-16-5.5*

HB 239 Delinquent Fire Protection District Fees—Dennis H. Iverson (*Effective May 3, 1999*) Authorizes a special service district to place a lien on property when fees and charges for fire protection services are delinquent or when property protection services are delinquent. If a property tax is levied, an exception is provided.

- *Amends 17A-2-1321*

HB 268 Truth in Taxation—Judgment Levy—Raymond W. Short (*Effective May 3, 1999*) Sets a minimum amount for judgment levies and eliminates the truth in taxation exemption

for judgment levies. Notice and hearing requirements for judgment levies are established. This bill provides retrospective operation to January 1, 1999.

- *Amends 59-2-924, 59-2-1328, 59-2-1330;*
- *Enacts 59-2-918.5*

HB 275 Property Tax Exemption for Disabled Veterans—Jordan Tanner (*Effective January 1, 2000*) Expands the property tax exemption for disabled veterans and provides that for a disabled veteran who is less than 100% disabled, the exemption applies to a certain portion of the veteran's residence and tangible personal property. For a disabled veteran who is 100% disabled, the exemption applies to a certain portion of all real and tangible personal property owned by the veteran.

- *Amends 59-2-1104, 59-2-1105*

HB 290 Budget Cycle of Local Governments—David M. Jones (*Effective May 3, 1999*) Allows cities and counties to budget biennially. Cities and counties that adopt a biennial budget are required to identify separately the taxes expected to be collected during each year of the budget cycle and to continue to hold an annual budget hearing.

- *Amends 10-6-104, 10-6-105, 10-6-106, 10-6-109, 10-6-110, 10-6-111, 10-6-116, 10-6-117, 10-6-118, 10-6-119, 10-6-121, 10-6-124, 10-6-127, 10-6-128, 10-6-130, 10-6-135, 10-6-150, 17-36-3, 17-36-8, 17-36-9, 17-36-10, 17-36-15, 17-36-16, 17-36-17, 17-36-22, 17-36-28, 17-36-32, 17-36-37, 17-36-38, 67-3-8;*
- *Enacts 17-36-3.5, 17-36-26.5*

HB 323 Rollback Tax and in Lieu Fees—Dedications of Public Rights-of-way—Dennis H. Iverson (*Effective May 3, 1999*) Clarifies the application of the rollback tax and in lieu fees under the Farmland Assessment Act and provides for the tax treatment of dedications of public rights-of way.

- *Amends 59-2-511*

HB 399 Property Tax Apportionment for Certain Property--Sheryl L. Allen (*Effective May 3, 1999*) Establishes how the taxable value of certain mobile flight equipment is apportioned to taxing districts. This bill provides retrospective operation to January 1, 1999.

- *Amends 59-2-102, 59-2-801*

SB 64 Tax Commission Revisions—John L. Valentine (*Effective May 3, 1999*) Amends laws governing the State Tax Commission and requires certain taxpayers assessed by the State Tax Commission to file a statement containing specified property tax information. The State Tax Commission is required to prepare a record of assessment for airlines, air charter services, and air contract services procedures, and requirements are established for the filing of property tax statements. The bill provides when and how a taxpayer may claim a refund for an overpayment of sales and use tax.

- *Amends 59-2-202, 59-2-204, 59-2-207, 59-12-110*

SB 77 Electronic Transmission of Tax Notice Information—David H. Steele (*Effective May 3, 1999*) Amends how the Tax Commission may send notices to a county auditor to include electronic transmission in addition to the existing first class mail or private carrier.

- *Amends 59-2-1007*

SB 139 Uniform Fee and Registration Fee on Airplanes—Lyle W. Hillyard (*Effective May 3, 1999*) Reduces, over a period of three years, the uniform fee on aircraft required to be registered with the state and increases the registration fee for jet aircraft. Money from aircraft registration fees is allocated to aeronautical operations.

- *Amends 59-2-404, 72-10-110*

SB 198 Tax Increment Financing for Municipal Infrastructure—L. Alma Mansell (*Effective May 3, 1999*) The legislation expanded the permissible uses of tax increment financing in some circumstances and authorized a redevelopment agency to collect tax increment for an additional period. This bill allowed tax increment funds to be used outside the redevelopment agency project area in specified situations.

- *Amends 17A-2-1247, 17A-2-1247.5, 17A-2-1260*

SB 220 Condominium Ownership Act—Michael G. Waddoups (*Effective May 3, 1999*) Provides the manner by which timeshare interests are to be valued for property tax purposes. This bill provides retrospective operation to January 1, 1999.

- *Amends 57-8-27*

SB 222 County Recorder Amendments—Robert M. Muhlestein (*Effective May 3, 1999*) Recodifies county recorder duties to reflect current customs and procedures.

- *Amends 17-21-1, 17-21-3, 17-21-4, 17-21-5, 17-21-6, 17-21-9, 17-21-10, 17-21-11, 17-21-12, 17-21-13, 17-21-14, 17-21-17, 17-21-18, 17-21-19, 17-21-20, 17-21-21, 17-21-22, 17-21-25, 40-1-4, 40-1-6, 40-1-8, 40-1-9*

2000

HB 64 Manufactured and Mobile Home Amendments—Craig W. Buttars (*Effective May 1, 2000*) Provides that the personal property tax exemption does not apply to a manufactured mobile home or a mobile home if it is sited where occupancy could take place.

- *Amends 41-1a-408 and 41-1a-1211*

HB 178 Property Tax Certified Tax Tate Adjustments—Uniform Fees—Raymond W. Short (*Effective May 1, 2020*) Requires the Tax Commission to decrease a taxing entity's certified tax rate if the Commission's 1999 calculation to hold taxing entities harmless from losses due to the age-based uniform fee provided a windfall to the taxing entity.

- *Amends 59-2-924*

HB 300 Providing Notice of Delinquent Property Tax—Marda Dillree (*Effective May 1, 2000*) Grants counties the option of sending notice of delinquent property taxes by mail. Currently this must be noticed through the newspaper.

- *Amends 59-2-1332.5*

SB 82 Calculation of New Growth—John L. Valentine (*Effective May 1, 2000*) Modifies the calculation of new growth to exclude an increase in value resulting from a change in the method of apportioning taxable value.

- *Amends 59-2-924*

SB 84 Truth in Taxation—Judgment Levy—Howard A. Stephenson (*Effective May 1, 2000*) Repeals the requirement that a judgment must be unpaid to qualify for imposition of a judgment levy and provides in its place that an eligible judgment means a judgment or final order that becomes final and non-appealable no more than 14 months prior to July 22 of the year the judgment levy would be imposed; clarifies that a taxing entity shall measure its pro-rata share of each judgment (and not the aggregate of its judgments) against the $1,000 minimum required to impose a judgment levy.

- *Amends 59-2-102, 59-2-918.5, 59-2-924, 59-2-1328 and 59-2-1330.*

SB 139 Property Tax—Farmland Assessment Act Amendments—Pete Suazo (*Effective May 1, 2000*) Allows the commission to waive the five-contiguous-acre requirement for green belt if the property fails to meet the acreage requirement solely because of an eminent domain proceeding; the land is actively devoted to agricultural use and no change occurs in the ownership of the land; provides that the acquiring government entity shall make one-time fee-in lieu payment in an amount equal to: (1) the rollback on the acquired land if the land remaining after acquisition is five acres or more when used in conjunction with other qualifying acreage; or (2) the rollback on the entire parcel of the land remaining is less than five acres when used in conjunction with other qualifying property.

- *Amends 59-2-503 and 59-2-511*

SB 144 Tax Increment Amendments—L. Alma Mansell (*Effective May 1, 2000*) This bill modified the date governing the availability of certain tax increment funds and expanded the permissible uses of certain tax increment funds.

2001

HB 7 Recodification and Amendments of Redevelopment Agencies Statutes—Wayne A. Harper (*Effective June 1, 2001*) This act repeals, reenacts, and rewrites statutory provisions relating to redevelopment agencies. The act modifies the procedure to create an agency and clarifies the distinction between an agency and the community that creates the agency. The act expands the group of agencies that qualify to use certain tax increment funds and modifies the role of the taxing entity committee. The act modifies and clarifies the process for adopting a project area plan and a project area budget and clarifies the uses of tax increment. The act eliminates a restriction on the adoption of a project area budget. The act modifies and clarifies definitions, including the definition of blight, and clarifies the distinctions among and the requirements and other provisions applicable to redevelopment, economic development, and education housing development. The act streamlines the provisions relating to agency bonds. The act clarifies notice and hearing provisions and provisions relating to owner's rights.

- *Amends 9-4-704, 10-3-1303, 11-25-3, 11-25-5, 11-25-11, 51-2-8, 59-2-906.1, 59-2-924;*
- *Enacts 17B-4-101, 17B-4-102, 17B-4-103, 17B-4-104, 17B-4-105, 17B-4-201, 17B-4-202, 17B-4-203, 17B-4-204, 17B-4-205, 17B-4-206, 17B-4-301, 17B-4-302, 17B-4-303, 17B-4-401, 17B-4-402, 17B-4-403, 17B-4-404, 17B-4-405, 17B-4-406, 17B-4-407, 17B-4-408, 17B-4-409, 17B-4-410, 17B-4-411, 17B-4-501, 17B-4-502, 17B-4-503, 17B-4-504, 17B-4-505, 17B-4-506, 17B-4-507, 17B-4-601, 17B-4-602, 17B-4-603, 17B-4-604, 17B-4-605, 17B-4-701, 17B-4-702, 17B-4-703, 17B-4-704, 17B-4-705, 17B-4-801, 17B-4-802, 17B-4-901, 17B-4-902, 17B-4-1001, 17B-4-1002, 17B-4-1003, 17B-4-1004, 17B-4-1005, 17B-4-1006, 17B-4-1007, 17B-4-1008, 17B-4-1009, 17B-4-1010, 17B-4-1011, 17B-4-1101, 17B-4-1102, 17B-4-1103, 17B-4-1104, 17B-4-1201, 17B-4-1202, 17B-4-1203, 17B-4-1204, 17B-4-1205, 17B-4-1206, 17B-4-1207, 17B-4-1208, 17B-4-1301, 17B-4-1302, 17B-4-1303, 17B-4-1304, 17B-4-1305, 17B-4-1306, 17B-4-1401;*
- *Repeals 17A-2-1201, 17A-2-1202, 17A-2-1203, 17A-2-1204, 17A-2-1205, 17A-2-1206, 17A-2-1207, 17A-2-1208, 17A-2-1209, 17A-2-1210, 17A-2-1210.5, 17A-2-1211, 17A-2-1212, 17A-2-1213, 17A-2-1214, 17A-2-1215, 17A-2-1216, 17A-2-1217, 17A-2-1218, 17A-2-1219, 17A-2-1220, 17A-2-1221, 17A-2-1222, 17A-2-1223, 17A-2-1224, 17A-2-1225, 17A-2-1226, 17A-2-1227, 17A-2-1228, 17A-2-1229, 17A-2-1230, 17A-2-1231, 17A-2-1232, 17A-2-1233, 17A-2-1234, 17A-2-1235, 17A-2-1236, 17A-2-1237, 17A-2-1238, 17A-2-1239, 17A-2-1240, 17A-2-1241, 17A-2-1242, 17A-2-1243, 17A-2-1244, 17A-2-1245, 17A-2-1246, 17A-2-1247, 17A-2-1247.5, 17A-2-1248, 17A-2-1249, 17A-2-1250, 17A-2-1250.5, 17A-2-1251, 17A-2-1252, 17A-2-1253, 17A-2-1254, 17A-2-1255, 17A-2-1256, 17A-2-1257, 17A-2-1258, 17A-2-1259, 17A-2-1260, 17A-2-1261, 17A-2-1262, 17A-2-1263, 17A-2-1264. 2001 Utah Laws 133*

HB 38 School District Voted Leeway Amendments—Kevin S. Garn (*Effective July 1, 2001*) This act increases the value of the state guarantee for voted and board leeways. The guarantee is increased from .0075 times the value of the prior year's weighted pupil unit to .008044 and by .0005 for each succeeding year until the guarantee is equal to .010544 times the value of the prior year's weighted pupil unit. (Education Interim Committee)

- *Amends 53A-17a-133, 53A-17a-134. 2001 Utah Laws 336.*

HB 155 Annexation Amendments—Marda Dillree (*Effective April 30, 2001*) This act establishes an annexation procedure for counties of the second, third, fourth, fifth, and sixth classes that is different from that for counties of the first class. The act requires municipalities within counties of the second, third, fourth, fifth, and sixth classes to adopt an annexation policy plan before future annexations after a certain date may occur. The act eliminates the feasibility study requirement for annexations of areas in a county of the second, third, fourth, fifth, and sixth classes. The act allows an owner of nonfederal public property to file an annexation petition and restricts annexations from taking place in counties of the first class for a specified period, with certain exceptions. The act enacts uncodified material that requires first class counties and cities within first class counties to

prepare a plan for annexations within the county and to submit the plan to the Legislative Management Committee.

- *Amends 10-2-401, 10-2-402, 10-2-403, 10-2-405, 10-2-406, 10-2-407, 10-2-408, 10-2-409, 10-2-410, 10-2-411, 10-2-412, 10-2-413, 10-2-414, 10-2-415, 10-2-416, 10-2-421, 10-2-426;*
- *Enacts 10-2-401.5, 10-2-409.5;*
- *Repeals 10-2-404. 2001 Utah Laws 206*

HB 169 Name of Special District Amendments - Eli H. Anderson (*Effective April 30, 2001*) This act authorizes a special district board to change the name of the special district and to require notice of the name change to be given.

- *Amends 17A-1-204. 2001 Utah Laws 183*

HB 247 Filing Wrongful Liens or Judgments—Margaret Dayton (*Effective April 30, 2001*) This act provides a cross-reference to the wrongful lien statute for guidance in correcting a wrongful lien or judgment lien.

- *Amends 78-22-1.5. 2001 Utah Laws 306.*

HB 271 Appraisals and Appraisers Amendments—Gerry A. Adair (*Effective April 30, 2001*) This act amends sections relating to the authority of appraisers in order to comply with federal guidelines and to create consistency in appraiser terminology.

- *Amends 17-17-2, 59-2-701, 59-2-702, 59-2-703, 61-2b-10, 61-2b-13, 61-2b-17. 2001 Utah Laws 214*

HB 305 Judgment Lien Amendments—Thomas V. Hatch *(Effective July 1, 2002)* This act provides that a judgment or an abstract of a judgment constitutes a lien when it is recorded in the office of the county recorder. The act exempts state agencies from the recording requirement and outlines requirements for documents presented for recording in the office of the county recorder. The act designates the duration of a judgment recorded in the office of the county recorder and requires that a judgment recorded in the office of the county recorder that becomes a lien on the real property of a judgment debtor shall be entered in the appropriate index in the office of the county recorder. The act modifies provisions related to the filing of judgments in the Registry of Judgments and modifies provisions related to foreign judgment liens. The act also provides a coordination clause.

- *Amends 21-7-2, 38-5-1, 38-12-102, 57-3-106, 78-5-119, 78-22-1, 78-22-1.5, 78-22a-5;*
- *Renumbers & amends 63-38-3.3. 2001 Utah Laws 370*

HB 313 Property Tax Relief—A. Lamont Tyler (*Effective April 30, 2001*) This act directs the county legislative body to determine who performs the property tax relief functions and duties given to the county, provides for extensions of filing deadlines, clarifies provisions related to tax relief claimed for disabled veterans or related persons, blind or related persons, indigent persons, and the relationship between the various property tax relief programs.

- *Amends 59-2-1101, 59-2-1104, 59-2-1105, 59-2-1106, 59-2-1107, 59-2-1108, 59-2-1109, 59-2-1202, 59-2-1203, 59-2-1206, 59-2-1207, 59-2-1211, 59-2-1214, 59-2-1215, 59-2-1219, 59-2-1220;*
- *Repeals 59-2-1210. 2001 Utah Laws 221*

HB 354 Property Tax Relief Amendments—Bradley A. Winn (*Effective April 30, 2001*) This act allows a county legislative body to determine who performs functions given to the county. The act requires a county, under certain circumstances, to make refunds to persons granted property tax relief and provides for extensions of filing deadlines. The act amends provisions governing tax relief for disabled veterans, persons who are blind and persons who are indigent. The act also clarifies the relationship between different property tax relief and addresses the process of applying for the homeowner's credit.

- *Amends 59-2-1101, 59-2-1104, 59-2-1105, 59-2-1106, 59-2-1107, 59-2-1108, 59-2-1109, 59-2-1203, 59-2-1206, 59-2-1207, 59-2-1211, 59-2-1214, 59-2-1215, 59-2-1219, 59-2-1220. 2001 Utah Laws 310*

SB 50 Property Exempt from Execution—Cariene M. Walker (*Effective April 30, 2001*) This act exempts from judicial processes un-matured life insurance contracts with accrued dividends and loan values of less than $5,000.

- *Amends 78-23-7. 2001 Utah Laws 38*

SB 70 Redevelopment Agency Tax increment from School Districts—Howard A. Stephenson *(Effective June 1, 2001)* This act requires school district representatives on the taxing agency committee to report their votes in support of tax increment. The act requires county assessors to report on the value of property within a project area to the taxing agency committee. The act also contains a coordination clause.

- *Amends 17A-2-1247.5. 2001 Utah Laws 103*

SB 76 Property Tax Appeal Amendments—Curtis S. Bramble (*Effective April 30, 2001*) This act extends the time period for appealing the valuation or equalization of real property assessed by a county if there is a material variance in real property valuation.

- *Amends 59-2-1004. 2001 Utah Laws 106*

SB 80 County Statutes Revision—David L. Gladwell (*Effective April 30, 2001*) This act prohibits separate ownership or conveyance of a common area on a recorded plat and contains provisions for how a common area is to be treated for assessment purposes and for purposes of instruments describing a parcel on the plat. The act modifies county and municipal land use and development provisions including county board of adjustment power provisions and conditional use and other appeal provisions. The act directs county legislative bodies to define how their power to consent of appointments takes place and authorizes the delegation of that power to the executive. The act modifies county budget provisions, including the designation of the county budget officer. The act modifies county clerk and county recorder provisions, including provisions relating to the recording of documents. The act modifies county surveyor provisions and requires all survey work to be done by a licensed land surveyor and distinguishes those surveyor functions that may be performed by someone who is not a licensed land surveyor. The act shifts responsibility

for approving plats in the county from the legislative body to the executive. The act repeals certain duties of a county treasurer and a county auditor and repeals penalties for a treasurer or auditor who does not fulfill certain duties. The act modifies certain duties of a county treasurer and repeals a provision authorizing the county legislative body to suspend a treasurer who is charged with official misconduct. The act modifies county career service council provisions, allows for the appointment of alternate members of the career service council, modifies the authority of the career service council with respect to appeals of personnel matters, contains provisions relating to district court review of a career service council decision, and allows the appointment of administrative law judges to hear appeals referred by the career service council, The act modifies provisions relating to the office of personnel management and makes the position of director a merit position. The act modifies the procedure for adopting an alternate form of county government, modifies the makeup of the appointment council, eliminates some alternate forms of government, requires an optional plan to be prepared by a study committee before being presented to voters, and replaces the county attorney for the attorney general with respect to a review of the optional plan for compliance with applicable law. The act authorizes the county executive and county legislative body to exercise limited direction and supervision over other county elected officers and modifies executive functions and powers. The act modifies the procedure for electing a county or district attorney under certain circumstances. The act provides for boundary agreements to act as quitclaim deeds under certain circumstances and eliminates a requirement for water right deeds to be transmitted by the county recorder to the state engineer. The act imposes a one-year limit on actions against a county legislative body or county executive for decisions they make.

- *Amends 10-9-804, 10-9-805, 10-9-811, 17-16-7, 17-19-3, 17-19-19, 17-20-1, 17-20-4, 17-21-1, 17-21-6, 17-21-13, 17-21-17, 17-21-19, 17-21-21, 17-21-22, 17-23-1, 17-23-2, 17-23-3, 17-23-5, 17-23-14, 17-23-15, 17-23-16, 17-23-17, 17-23-17.5, 17-23-18, 17-24-1, 17-24-4, 17-24-12, 17-27-103, 17-27-406, 17-27-702, 17-27-703, 17-27-704, 17-27-708, 17-27-804, 17-27-805, 17-27-806, 17-27-808, 17-27-809, 17-27-810, 17-27-811, 17-27-901, 17-27-1001, 17-33-1, 17-33-4, 17-33-5, 17-33-7, 17-33-8, 17-36-3, 17-50-402, 17-52-101, 17-52-102, 17-52-201, 17-52-202, 17-52-203, 17-52-204, 17-52-205, 17-52-206, 17-52-207, 17-52-301, 17-52-302, 17-52-303, 17-52-401, 17-52-402, 17-52-403, 17-53-201, 17-53-301, 17-53-302, 17-53-315, 20A-1-102, 20A-6-302, 21-2-3, 57-3-106, 59-2-502, 59-2-1366, 68-3-12, 73-1-10, 78-12-29;*
- *Enacts 10-9-806.5, 17-27-806.5, 17-33-4.5, 17-52-203.5, 17-53-106, 17-53-316, 17-53-317, 57-1-45;*
- *Repeals 17-5-213, 17-23-4, 17-24-17, 17-52-503, 17-52-506, 59-2-1367, 59-2-1368, 59-2-1369, 59-2-1370, 59-2-1371. 2001 Utah Laws 241.*

SB 226 Property Tax Notice of Appeals—Scott K, Jenkins (*Effective April 30, 2001*) This act requires that a copy of an application to object to an assessment of property assessed by the State Tax Commission be provided to certain persons.

- *Amends 59-2-1007, 2001 Utah Laws 190*

2002

HB 84 Property Tax Assessment—Effect of Conservation Easement—Ralph Becker (*This bill takes effect on January 1, 2003*) This bill amends the Property Tax Act to require a county assessor to include as part of a property tax assessment any effects a conservation easement may have on the fair market value of the property.

HB 95 Property Taxes Notice of Delinquency—Rep. Marda Dillree (*Effective May 6, 2002*) Provides that a county treasurer shall, prior to December 31, mail a written notice of delinquent property taxes to each delinquent taxpayer, and shall make available, by electronic means, a list of delinquencies to the public; in the alternative, the treasurer may publish a list of delinquent taxpayers in one issue of a newspaper of general circulation within the county; provides that in addition to the required notice, a county treasurer may send written notice of delinquency to a delinquent taxpayer, an owner of record of the delinquent property, or any other interested party that requests notice, and at any time the treasurer considers appropriate.

- *Amends 59-2-1332.5*

HB 119 Assessment of Property Subject to a Minimum Parcel Size—Joseph G. Murray (*Effective January 1, 2003*) This bill amends the Property Tax Act to require a county assessor to include as part of a property tax assessment involving a parcel of property subject to a minimum parcel size as defined by the act, the effect the minimum parcel size may have on the fair market value of the parcel of property. The act provides that a county assessor is not prohibited from including as part of a property tax assessment any other factor affecting the fair market value of the property.

- *Enacts 59-2-301.1*

HB 155 Property Taxes—Farmland Assessment Act—Rep. Thomas V. Hatch (*Effective January 1, 2003*) Clarifies when land qualifies or is withdrawn from FAA; decreases the penalty for failure to notify the county within 180 days of the land's withdrawal from FAA from 100% of the rollback tax to the greater of $10 or 2% of the rollback tax due for the last year of the rollback period; clarifies when a rollback tax is imposed on land withdrawn from a conservation easement; addresses the process for applying for assessment under FAA; changes the filing date for FAA assessment from March 1 to May 1; modifies provisions related to one-time payments in lieu of the rollback tax; defines identical legal ownership for purposes of qualifying for FAA assessment; provides that land less than 5 contiguous acres in area may qualify for assessment under FAA if it is used in conjunction with other agricultural land in the same county; provides that if land in agricultural use in one ownership is located in more than one county, and the land is not contiguous across county lines, FAA status shall be determined on the basis of the land's area and production in each county; exempts property from privilege tax if the use or possession of the property qualifies as land in agricultural use.

HB 201 Property Tax: Judgment Levy—Rep. Wayne A. Harper (*Effective January 1, 2003*) For purposes of imposing a judgment levy, increases the amount of a taxing entity's share of a judgment from $1000 to $5000 or from 1% to 2.5% of the total ad-valorem property taxes collected by the taxing entity in the previous fiscal year; orders refunds less than $5000 to be paid within 60 days.

- *Amends 59-2-102, 59-2-1328, 59-2-1330*

HB 305 Property Tax Amendments--Rep. Wayne A. Harper (*Effective January 1, 2003*) Provides that a county may not require an application to receive the residential exemption unless the county has passed an ordinance requiring the application; if the county imposes the ordinance, the county may only require the application if the property did not qualify for the exemption for the prior year, the ownership in the property changed, or the BOE has reason to believe that the property no longer qualifies for the exemption; provides a county may not require an annual application for any property tax exemption except the religious, charitable, educational, or place of burial exemptions; requires an annual statement that property approved for a religious, charitable, educational, or place of burial exemption continues to qualify for the exemption.

SB 3 Minimum School Program Act Amendments—Sen. H. Stephenson (*Effective July 1, 2002*) Require each school district to impose a basic tax rate per dollar of taxable value that generates $206,690,578 in revenues statewide and establishes a preliminary tax rate estimate of .001813 for 2002-2003.

SB 169 Property Tax Modifications—Sen. C. Bramble (*Effective January 1, 2003*) Amends the interest rate and the period for which interest is calculated when a court, the county BOE, or the commission orders a reduction in the amount of property taxes paid by a taxpayer; interest rate shall match the interest rate earned by the state treasurer on public funds transferred to the state treasurer; interest calculated for the period beginning on the later of the day the tax was paid or January 1 of the year following the calendar year for which tax was due, and ending on the day the tax is refunded; refunds interest paid by a taxpayer equal to the amount of any interest the taxpayer paid.

- *Amends 59-2-102, 59-2-1328, 59-2-1330*

2003

HB 3 Minimum School Program Act Amendments--Rep. G. Snow *(Effective July 1, 2003)* Provides that the minimum basic school levy set by the Tax Commission shall generate $212,110,681 in revenues statewide.

HB 22 Property Tax Relief —Rep. W. Harper *(Effective January 1, 2003)* Clarifies that household income is based on prior year's income for both the homeowner's and renter's circuit breaker credit; defines "rental assistance" and clarifies that a renter may receive a renter's credit only for rental payments by the renter that are not rental assistance payments to the renter.

- *Amends 59-2-1202, 59-2-1208, 59-2-1209;*
- *Repeals 59-2-1218*

HB 87 Property Tax Assessment of Low-Income Housing Tax Credits and Low-Income Housing Covenants—Rep. G. Snow *(Effective January 1, 2004)* Clarifies that low income housing covenants must be taken into account when determining the value of low-

income housing; effective January 1, 2004, amends definition of intangibles to include low-income housing tax credits, and defines low-income housing credits.

- *Amends 59-2-102;*
- *Enacts 59-2-301.3*

HB 116 Property Tax—Calculation of Certified Tax Rate—Rep. A. Hardy *(Effective January 1, 2004)* Modifies the calculation of the certified tax rate by providing that the certified tax rate shall be calculated using "budgeted" (rather than "collected") ad valorem property tax revenues.

- *Amends 53A-19-105, 59-2-924*

HB 142 Manufactured Home and Mobile Home Amendments—Rep. W. Harper *(Effective January 1, 2004)* Repeals Part 6 of the Property Tax Act and moves those provisions to Title 70 D, Chap. 1, Mortgage Financing Regulation; provides that for financing purposes only, a mobile or manufactured home owner that leases the underlying land may in certain circumstances be able to have that mobile or manufactured home considered as an improvement to real property.

- *Amends 9-4-1202, 58-56-17, 59-2-1109;*
- *Enacts 41-1a-1320, 70D-1-19, 70D-1-20;*
- *Repeals 59-2-601, 59-2-602, 59-2-604*

HB 200 Property Taxes and Uniform Fees—Interest Rates on Deferred or Delinquent Taxes Rep. L. Christensen *(Effective January 1, 2004)* Provides that the interest rate imposed on deferred property taxes under section 59-2-1108 (indigent deferral) and Section 59-2-1347 (deferred based on best interests determined by county legislative body) shall be the lesser of 6% or the targeted federal funds rate earned that exists on the January 1 immediately preceding the day on which the taxes are deferred; provides that the interest rate on delinquent taxes or uniform fees shall be equal to the sum of 6% and the targeted federal funds rate in effect on the January 1 immediately preceding the date of delinquency.

- *Amends 59-2-1108, 59-2-1302, 59-2-1331, 59-2-1347*

SB 18 Lieutenant Governor Certification of Special District and Local District Annexations, Withdrawals, and Dissolutions—Sen. D. Gladwell (*Effective May 5, 2003*) Provides a procedure for lieutenant governor certification of annexations, withdrawals, and dissolutions for special districts; requires the appropriate local body to send notice of the annexation, withdrawal, or dissolution to the lieutenant governor and requires the lieutenant governor to issue a certificate of annexation, withdrawal, or dissolution, and to send a copy of the applicable certificate and maps to the Tax Commission.

SB 21 Amendments to the Interlocal Cooperation Act—Sen. L. Blackham *(Effective January 1, 2003)* Provides that the annual payment in lieu of ad valorem property tax may be based on the fee base for the project; allows a fee base to be determined by agreement between the project entity and a county that receives a fee from the project; provides for valuation by the Tax Commission if a fee base is not determined by agreement.

- *Amends 11-13-103, 11-13-204, 11-13-301, 11-13-302, 11-13-310, 11-13-311*

SB 72 Amendments to Special Districts and Local Districts for Expanded Fire Protection Services—Sen. D. Thomas *(Effective May 5, 2003)* Authorizes the creation of a county service area and a local district for fire protection, paramedic, and emergency services; defines the fire protection tax rate as the rate necessary, when multiplied by the adjusted taxable value of an annexing county or municipality, to produce the revenues necessary to provide fire protection, paramedic, and emergency services; provides that in the first year after creation of a fire district, the certified tax rate of each participating county and municipality shall be decreased by dividing the sum of the amounts budgeted by each participating county and municipality for providing the services by the sum of the adjusted taxable value in each participating county and municipality; provides that in the first year after annexation to a fire district, the certified tax rate of each annexing county and municipality shall be decreased by the fire protection tax rate.

- *Amends 10-1-117, 10-2-406, 10-2-419, 10-2-425, 17A-2-403, 17A-2-411, 17B-2-202, 17B-2-213, 17B-2-214, 17B-2-215, 17B-2-216, 17B-2-502, 17B-2-503, 17B-2-514, 17B-2-601, 17B-2-603, 17B-2-610, 59-2-924;*
- *Enacts 17B-2-515.5, 17B-2-603.5*

SB 84 Real Property Voluntary Environmental Restrictive Covenants—Sen. B. Wright *(Effective May 5, 2003)* Allows for creation of environmental institutional controls that limit or otherwise affect the use of real property that has been affected by a cleanup or risk assessment.

SB 148 Property Tax—Farmland Assessment Act—Sen. T. Hatch *(Effective January 1, 2004)* Provides that identical legal ownership means legal ownership held by: identical legal parties or identical legal entities; Provides that a delinquent rollback tax shall accrue interest at the interest rate established under section 59-2-1331 and in effect on Jan. 1 of the year in which the delinquency occurs; requires that a rollback tax that is delinquent on Sept. 1 shall be included on the tax notice, along with interest calculated through 11/30; exempts land from rollback tax if land become ineligible solely as a result of an amendment to the law, AND the landowner notifies the assessor within 120 days after the land fails to qualify under FAA; provides that a lien for delinquent rollback tax relates back to the first day of the rollback period, and a lien for a delinquent conservation easement rollback relates back to the day on which the conservation easement was terminated; provides that if a governmental entity acquires land that will be subject to a one-time in lieu fee payment, the title shall not pass to the governmental entity until the in-lieu fee payment has been paid.

- *Amends 59-2-502, 59-2-503, 59-2-504, 59-2-505, 59-2-506, 59-2-506.5, 59-2-508, 59-2-511*

SB 253 Privilege Tax Public Land—Sen. T. Hatch *(Effective January 1, 2004)* Provides that the possession or other beneficial use of public land occupied under the terms of an agricultural lease is not subject to the privilege tax.

2003 Second Special Session

SB 2004 Property Tax − Confidentiality of Certain Information—Howard A. Stephenson (*Effective November 25, 2003*) This bill amends provisions of the Revenue and Taxation Code relating to confidentiality of information.

- *Amends 59−1−403, 59−1−403, 59−1−403;*
- *Enacts 59−1−404;*
- *Repeals 59−2−206*

2004

HB 133 Property Tax—Veteran's Exemption—Rep. Don E. Bush *(Effective January 1, 2004)* This bill provides that the unmarried surviving spouse or minor orphan of a veteran may be allowed a veteran's exemption regardless of whether the unmarried surviving spouse or minor orphan is the owner of the property as of January 1 of the year the exemption is claimed; provides that the exemption is equal to the lesser of the percentage of disability multiplied by $82,500, or the total taxable value of the claimant's real and tangible personal property; if the deceased veteran served in the military prior to January 1, 1921, the exemption is equal to the lesser of $82,500 or the total taxable value of the claimant's real and tangible personal property (provided the veterans percentage of disability is 10% or more); modifies the procedures and requirements for claiming a veteran's exemption, including: extending the deadline for filing an application and extending the deadline for amending an application for veteran's exemption to Sept. 1 of the following year in certain circumstances.

- *Amends 59−2−1101, 59−2−1104, 59−2−1105*

HB 252 Calculation of Property Tax Levies—Rep Merlynn T. Newbold *(Effective March 15, 2004)* This bill codifies the following calculations that a Tax Commission rule requires be used in the calculation of property tax levies for a taxing entity: (1) an adjustment to value for RDAs; and (2) an adjustment to value for locally and centrally assessed board of equalization adjustments to real and personal property.

- *Amends 59-2-913*

SB 3 Minimum School Program Act Amendments—Sen. Howard A. Stephenson *(Effective July 1, 2004)* This bill requires each school district to impose a basic tax rate per dollar of taxable value that generates $217,590,703 in revenues statewide and establishes a preliminary tax rate estimate of .001754 for 2004-05.

- *Amends 53A−1a−513, 53A−2−206, 53A−15−401, 53A−15−403, 53A−17a−103, 53A−17a−104, 53A−17a−131.17, 53A−17a−133, 53A−17a−134, 53A−17a−135, 53A−17a−148, 53A−17a−149, 53A−21−105*

SB 120 Residential Property Tax Exemption—Sen. David L. Thomas *(Effective January 1, 2005)* This bill defines "household" to include married individuals that have established domiciles at separate locations within the state, but not legally separated individuals; provides that the residential property tax exemption is limited to one primary residence per household; provides that an owner of multiple residential properties located within the state is allowed a residential exemption for each residential property that is the primary residence of a tenant.

- *Amends 59-2-102, 59-2-103*

SB 163 Property Tax—Confidentiality of Certain Information— Sen. Howard A. Stephenson *(Effective March 23, 2004)* This bill amends the purposes for which a meeting may be closed under the Open and Public Meetings chapter to include discussion of commercial information; prohibits state and local government officials from disclosing property tax commercial information; provides circumstances under which those individuals may disclose property tax commercial information; modifies penalty provisions to provide that an officer or employee of the state or a county who violates the property tax confidentiality stature may only be dismissed from office and be disqualified from holding office if that officer or employee is convicted of violating the property tax confidentiality statute.

- *Amends 52-4-5, 59-1-404*

SB 171 Property Tax Treatment of Transportable Factory—Built Housing Units—Sen. Curtis S. Bramble *(Effective January 1, 2004)* This bill provides that transportable factory-built housing units that are located in a transportable factory-built housing unit park shall be treated as personal property, unless the housing unit owner also owns the underlying real property (in which case the unit is treated as real property); provides that a transportable factory-built housing unit that is not located in a transportable factory-built housing unit park is personal property unless the unit is an improvement (in which case the unit is real property).

- *Amends 59−2−102, 70D−1−20;*
- *Enacts 59−2−1501, 59−2−1502, 59−2−1503*

SB 177 Property Tax—Outdoor Advertising—Sen. Michael G. Waddoups *(Effective January 1, 2004)* This bill amends the definition of personal property to clarify that outdoor advertising structures are personal property.

- *Amends 59−2−102*

SB 206 Property Tax Amendments—Sen. Howard A. Stephenson *(Effective May 3, 2004)* This bill modifies the definition of an improvement for property tax purposes to mean an item permanently attached to land if: (1) attachment is essential to the operation or use of the item; and (2) removal would cause substantial damage to the item or require substantial repair of the structure to which the item is attached; and requires the Tax Commission to designate an item as personal property for property tax purposes if that item was considered personal property in a Tax Commission rule in effect on January 1, 2004.

- *Amends 59−2−102;*
- *Enacts 59−2−107*

SB 230 Performance Plus—Reading Achievement—Sen. James M. Evans (*Effective May 3, 2004*) This bill creates the Performance Plus K-3 Reading Improvement Program to achieve the state's goals of having third graders reading at or above grade level; requires a school district or charter school to: (1) submit a reading proficiency improvement plan to qualify to use program monies; and (2) report on the expenditure of program monies; provides how program monies are to be allocated among qualifying school districts and

charter schools; prohibits a school district or charter school from using program monies to supplant funds for existing programs; and authorizes a local school board leeway of up to .000121 to fund a school district's Performance Plus K-3 Reading Improvement Program.

- *Enacts 53A−17a−150, 53A−17a−151*

2005

HB 45 Property Affected by Access Interruption—Gregory H. Hughes (*Effective May 2, 2005*) This bill amends the Property Tax Act to provide tax relief for property that sustains a decrease in fair market value caused by access interruption. This bill provides property tax relief for the portion of a calendar year during which property is subjected to a decrease in fair market value caused by access interruption; establishes application and hearing procedures for a county board of equalization to determine whether the owner of property is entitled to the tax relief provided in this bill; and provides for an appeal of a decision rendered by a county board of equalization regarding the tax relief provided in this bill.

HB 53 Tax Treatment of Personal Property—LaWanna Lou Shurtliff (*Effective January 1, 2006*) This bill amends the Motor Vehicles Act, the Property Tax Act, the Corporate Franchise and Income Taxes chapter, and the Individual Income Tax Act to address the property tax treatment of motor homes. This bill: defines terms; specifies the uniform fees that are received by a city library fund; reduces uniform statewide fees on motor homes required to be registered with the state to a rate of: 1.25% of the value of a motor home, beginning January 1, 2006; and 1% of the value of a motor home, beginning January 1, 2008; provides for the collection of uniform statewide fees; provides that the uniform statewide fees on motor homes shall be assessed at the same time and in the same manner as ad valorem personal property taxes; addresses the appeals process for personal property; provides that for purposes of the corporate franchise and income tax credits and individual income tax credits for renewable energy systems, a residential unit does not include motor homes subject to uniform statewide fees; grants rulemaking authority to the State Tax Commission; and makes technical changes.

- *Amends 9−7−401, 41−1a−222, 59−2−405, 59−2−405.1, 59−2−406, 59−2−407, 59−2−924, 59−2−1005, 59−7−614, 59−10−134;*
- *Enacts 59−2−405.2*

HB 147 Property Tax Exemption for Veterans—Greg Hughes (*Effective May 2, 2005*) This bill amends provisions of the Property Tax Act regarding the property tax exemption relating to a disabled veteran, a veteran who is killed in action or dies in the line of duty, and an unmarried surviving spouse or minor orphan of a disabled veteran or a veteran who was killed in action or died in the line of duty. This bill: limits the property that is eligible for the exemption described in this bill to either or both of the following: the claimant's primary residence; or tangible personal property that is held exclusively for personal use and is not used in a trade or business; increases the limitation on the property tax exemption relating to disabled veterans and veterans who are killed in action or die in the line of duty from $82,500 to: for 2005, $200,000; and for each year after 2005, $200,000 plus an amount calculated by multiplying the amount of the limitation for the previous year by the actual percent change in the Consumer Price Index during the previous calendar year; provides that the property tax exemption relating to a disabled veteran with a service related

disability of 10% or more is equal to the greater of: the percentage of the service related disability multiplied by the limitation described previously; or if the veteran served in the military prior to January 1, 1921, 100% of the value of the property entitled to the exemption; provides that the property tax exemption relating to a veteran who is killed in action or dies in the line of duty, or that veteran's unmarried surviving spouse or minor orphan, is equal to 100% of the value of the property entitled to the exemption; provides that the property tax exemption relating to disabled veterans may not exceed the total value of the property entitled to the exemption; and makes technical changes. This bill provides retrospective operation.

- *Amends 59−2−1104*

HB 324 Taxable Value Adjustment for Property Damaged By a Natural Disaster—Bradley G. Last (*Effective May 2, 2005*) This bill amends the Property Tax Act to provide a valuation adjustment for property damaged by a natural disaster. This bill: provides that, before completing and delivering the assessment book to the county auditor, the assessor shall adjust the assessment of property in the assessment book to reflect an adjustment in the taxable value of any property damaged by natural disaster if the adjustment is made by the county board of equalization on or before May 15; defines terms; grants rulemaking authority to the State Tax Commission; provides a property valuation adjustment for property damaged by a natural disaster, if the damage causes a decrease in taxable value of at least 30%; establishes application and hearing procedures for a county board of equalization to determine whether the owner of property is entitled to the tax adjustment provided in this bill; and provides for an appeal of a decision rendered by a county board of equalization regarding the valuation adjustment provided in this bill. This bill provides retrospective operation.

- *Amends 59−2−311;*
- *Enacts 59−2−1004.5*

SB 23 Property Tax Treatment of Tangible Personal Property—Curtis S. Bramble (*Effective January 1, 2006*) This bill amends the Motor Vehicles title, the Property Tax Act, the Corporate Franchise and Income Taxes chapter, and the Individual Income Tax Act to address the property tax treatment of tangible personal property. This bill: defines terms; addresses the uniform fees that are required to be received by a city library fund; imposes uniform statewide fees on certain tangible personal property required to be registered with the state; provides procedures for measuring the length of a vessel for purposes of imposing uniform statewide fees on vessels; provides for the collection of the uniform statewide fees; provides that the uniform statewide fees shall be imposed at the time of registration and renewal of registration; addresses the appeals process for personal property; provides that for purposes of the corporate franchise and income tax credits and individual income tax credits for renewable energy systems a residential unit does not include property subject to the uniform statewide fees; grants rulemaking authority to the State Tax Commission; and makes technical changes.

- *Amends 9−7−401, 41−1a−222, 59−2−405, 59−2−405.1, 59−2−406, 59−2−407, 59−2−924, 59−2−1005, 59−7−614, 59−10−134;*
- *Enacts 59−2−405.2*

SB 53 Land Value Property Tax Study—Howard A. Stephenson (*Effective May 2, 2005*) This bill directs the Utah Tax Review Commission to conduct a study relating to land value property tax systems during the 2005 interim. This bill is repealed on November 30, 2005.

SB 54 Property Tax Confidentiality Amendments (*Effective May 2, 2005*) This bill: modifies the circumstances under which commercial information shall or may not be disclosed; modifies the circumstances under which an individual who discloses commercial information is guilty of a class A misdemeanor; requires the commission to prepare a written explanation of the property tax confidentiality provisions and make that written explanation available to the public; requires an employer to provide the written explanation to certain persons who are reasonably likely to receive commercial information; requires a person who receives the written explanation to read and sign the written explanation; requires an employer to retain a signed written explanation for a specified time period; grants rulemaking authority to the State Tax Commission; and makes technical changes.

- *Amends 59−1−404*

SB 80 Special Service Districts—Service Expansion—Sen. Mike Dmitrich (*Effective May 2, 2005*) This bill adds economic development using federal mineral lease funds as one of the services that special service districts are authorized to provide; prohibits counties and municipalities from levying a property tax for a special service district that provides economic development service.

SB 121 Property Tax Exemption Amendments—Curtis S. Bramble (*Effective March 8, 2005*) This bill amends the Property Tax Act to provide for a proportional property tax for certain property that is eligible for a property tax exemption. This bill: defines terms; provides that, retroactive to January 1, 2004, when property is acquired by a nonprofit entity and used exclusively for religious, charitable, or educational purposes, the nonprofit entity shall only be required to collect and pay a proportional tax based on the amount of time that the property was not owned by the nonprofit entity; provides that, for property acquired after December 31, 2005, when the property ceases to qualify for an exemption for property owned by a nonprofit entity and used exclusively for religious, charitable, or educational purposes or a government exemption because of a change in the ownership of the property, the new owner shall pay a proportional tax based upon the period of time: beginning on the day that the new owner acquired the property; and ending on the last day of the calendar year during which the new owner acquired the property; provides that, for property acquired after December 31, 2005, when the property ceases to qualify for an exemption for property owned by a nonprofit entity and used exclusively for religious, charitable, or educational purposes or a government exemption because of a change in ownership of the property, the new owner and previous owner of the property are required to report the acquisition of the property to the county assessor within 30 days from the day that the new owner acquired the property; modifies the deadlines: for applying for a property tax exemption for property owned by a nonprofit entity that is used exclusively for religious, charitable, or educational purposes; for a county board of equalization to hold a hearing and render a decision on a property tax exemption; and for a county board of equalization to send a copy of the decision described in the previous paragraph to the person that applied

for the exemption; and makes technical changes. This bill provides an immediate effective date. This bill provides retrospective operation.

- *Amends 59−2−1101, 59−2−1102*

SB 161 Amendments to the Property Tax Valuation—Sen. Howard A. Stephenson (*Effective May 2, 2005*) This bill reduces the maximum rate of the multicounty assessing and collecting levy that funds the Property Tax Valuation Agency Fund from .0003 to 0002; provides that a county may not receive funds from the Property Tax Valuation Agency Fund unless the county levies an additional property tax of at least .0003 per dollar of the taxable value of taxable property reported by the county; provides that the levy of an additional property tax referred to previously is: for the 2005 calendar year, exempt from the notice and hearing requirements of Sections 59-2-918 and 59-2-919; and beginning on January 1, 2006, subject to the notice and hearing requirements of Sections 59-2-918 and 59-2-919; places limitations on the amounts that may be: collected from counties for the Property Tax Valuation Agency Fund; and distributed to counties from the Property Tax Valuation Agency Fund; provides that a county tax levied to fund legislative or state mandated actions, or judicial or administrative orders, may be included on the tax notice with the county assessing and collecting levy as part of the countywide aggregate tax rate.

- *Amends 59−2−906.1, 59−2−906.2, 59−2−906.3, 59−2−906.4, 59−2−918, 59−2−919*

SB 184 Redevelopment Agency Amendments—Sen. Curtis S. Bramble (*Effective March 21, 2005*) This bill modifies membership on the taxing entity committee; provides for one taxing entity committee per county, with some standing members and other members who serve if the project area is within the boundaries of the entity they represent; requires the taxing entity committee's approval before an agency may commission a blight study; requires an agency's finding of blight to be approved by the taxing entity committee; prohibits tax increment from being paid to or used by an agency if an objective of the project is retail sales or the development of a business, office, or industrial park; prohibits an amendment to a project area plan that increases the size of the project area; prohibits an amendment to a project area budget that increases the amount of tax increment to be paid an agency or lengthens the time that tax increment is to be paid to an agency; and allows tax increment to be used in a redevelopment project area only for eliminating blight.

- *Amends 17B−4−102, 17B−4−105, 17B−4−202, 17B−4−206, 17B−4−402, 17B−4−403, 17B−4−407, 17B−4−411, 17B−4−507, 17B−4−601, 17B−4−602, 17B−4−603, 17B−4−604, 17B−4−605, 17B−4−1002, 17B−4−1003, 17B−4−1004, 17B−4−1005, 17B−4−1007, 17B−4−1101;*
- *Repeals 17B−4−1102, 17B−4−1103*

2005 First Special Session

SB 1001 Amendments to Property Tax Public Notice and Hearing Provisions—Curtis S. Bramble (*Effective May 3, 2005*) This bill modifies notice and hearing requirements relating to property tax increases by participants in certain interlocal cooperation entities.

This bill provides an exemption from notice and hearing requirements for a property tax increase by taxing entities that are participants in an interlocal entity that provides fire protections, emergency, and emergency medical services if the tax increase is approved by votes.

- *Amends 59-2-918, 59-2-919*

SB 1003 Property Tax − County Service Areas—Sen. Michael G. Waddoups (*Effective June 20, 2005*) This bill modifies a provision relating to property tax levy rates for county service areas. This bill: increases the maximum tax rate for county service areas that are located in counties of the first class and that provide fire protection, paramedic, and emergency services.

- *Amends 17A−2−414*

2006

HB 55 Property Tax—Circuit Breaker Qualifying Limits—Rep. Wayne A. Harper (*Effective January 1, 2007*) Increases the qualifying age for a homeowner or renter to claim the credit. The bill increases the homeowner credit amounts that a claimant may claim and increases the household income qualifying limits for the homeowner and renter's credit.

- *Amends 59-2-1202, 59-2-1208, 59-2-1209*

HB 86 Property Tax—Refunding Tax Prepayments—Fred R. Hunsaker (*Effective May 1, 2006*) This bill increases the homeowner's credit amounts and increases the household income qualifying limits for both the homeowner's credit and the renter's credit. This bill: modifies the definition of a claimant to increase the age at which a claimant may qualify for a homeowner's or renter's credit; increases the homeowner credit amounts that a claimant may claim; increases the household income qualifying limits for the homeowner's credit; increases the household income qualifying limits for the renter's credit; and makes technical changes. This bill takes effect on January 1, 2007.

- *Amends 59−2−1202, 59−2−1208, 59−2−1209*

HB 256 Requirement of Property Tax Increase Advertisement—Rep. Gregory H. Hughes (*Effective January 1, 2007*) Modifies the truth in taxation notification requirements for taxing entities budgeting or levying a property tax rate in excess of the certified tax rate.

- *Amends 59−2−918, 59−2−919*

HB 261 Property Tax Revisions—Rep. Merlynn T. Newbold (*Effective May 1, 2006*) Moves the calculation of the certified tax rate from Section 59-2-913 to Section 59-2-924, and replaces it with the formula for the calculation of the certified revenue levy.

- *Amends 59−2−913, 59−2−924*

HB 294 Creation of Education Fund—Jeff Alexander (*Effective May 1, 2006*) This bill creates the Education Fund to account for certain revenues. This bill creates an Education Fund to receive all revenues from taxes on intangible property or from a tax on **income** and makes technical corrections

- *Amends 51-5-4*

HB 338 Property Tax Exemption for Business Personal Property—Rep. John Dougall (*Effective January 1, 2007*) Exempts a taxpayer's personal property from personal property tax if the taxpayer's total personal property is valued at $3,500 or less; provides that effective January 1, 2008, the $3,500 amount shall be adjusted by the Tax Commission as the consumer price index increases.

- *Enacts 59-2-1115*

HB 396 Amendments to the Property Tax Exemption for Disabled Veterans—Rep. Michael T. Morley (*Effective January 1, 2008*) Modifies the application requirements for a veteran's exemption so that once an application is on file, an application is only required if one of the following exists: (1) all or a portion of the exemption to be claimed will be applied to tangible personal property; (2) the veteran's percentage of disability has changed; (3) the disabled veteran dies; (4) the claimant's ownership in the primary residence changes; (5) the claimant's occupancy of the primary residence changes; or (6) there is a change in claimant for a deceased disabled veteran or veteran who was killed in action or died in the line of duty.

- *Amends 59-2-1105*

SB 36 School Districts—Limited Amendments to Truth in Taxation—Mike Dmitrich (*Effective January 1, 2007*) This bill modifies the State System of Public Education Title and the Property Tax Act relating to a voted leeway. This bill: modifies the State System of Public Education Title and the Property Tax Act to exempt school districts from the advertisement requirements of truth in taxation when budgeting revenue or levying a rate that exceeds the certified tax rate from certain voted leeway programs; and makes technical changes.

- *Amends 53A−17a−133, 53A−17a−134, 53A−19−102, 59−2−918, 59−2−919, 59−2−924*

SB 80 Public-Private Partnerships for Tollway Facilities—Sheldon L. Killpack (*Effective May 1, 2006*) This bill modifies the Revenue and Taxation Code, Utah Procurement Code, and the Transportation Code by amending provisions relating to public−private partnerships for tollway facilities. This bill: provides definitions; exempts from the privilege tax the use or possession of public property as a tollway by a private entity pursuant to a tollway development agreement; provides a procurement procedure for soliciting tollway development agreement proposals; re-designates the Tollway Restricted Account within the Transportation Fund as a restricted special revenue fund; authorizes the Department of Transportation, with approval of the Transportation Commission, to enter into public−private partnerships for tollway facilities; requires the department and the commission to make rules establishing minimum guidelines for tollway development agreement proposals; authorizes the department and the commission to accept solicited and unsolicited proposals for public−private partnerships for tollway facilities; requires the department and the commission to make rules establishing procedures for accepting unsolicited proposals; requires the department to engage outside counsel and consultants to provide the state advice on developing rules and guidelines for public−private partnerships and on evaluating the risks of a tollway development agreement proposal;

provides that toll rates on a tollway that is the subject of a tollway development agreement shall be established in the tollway development agreement; requires the Transportation Commission to make rules setting any increases of tolls that are greater than the increases provided in a tollway development agreement; requires the department to submit a tollway development agreement proposal or amendments or modifications to a tollway development agreement proposal to the Transportation Commission for approval prior to entering into the tollway development agreement; requires the department to report to the Legislature on the status and progress of a tollway; and makes technical changes.

- *Amends 59−4−101, 72−2−120, 72−6−118;*
- *Enacts 63−56−502.5, 72−6−201, 72−6−202, 72−6−203, 72−6−204, 72−6−205, 72−6−206*

SB 111 Water Conservancy District Amendments—Sen. Thomas V. Hatch (*Effective May 1, 2006*) Modifies the time that triggers a water conservancy district's ability to impose a higher tax levy (from .0001 to .0002) to include planning or design of the works and acquisition of rights-of-way; modifies a provision that allows a water conservancy district to increase its tax rate so that it applies to districts that contain land located within the Lower Colorado River Basin instead of just districts served by water apportioned by the Colorado River Compact to the Lower Basin.

- *Amends 17A−2−1423*

SB 198 Property Tax/Intangible Property—Sen. Curtis Bramble (*Effective January 1, 2006*) Defines goodwill and provides that intangible property includes goodwill.

- *Amends 59-2-102*

SB 221 Levies for the Assessment and Collection of Property Taxes—Sen. Howard A. Stephenson (*Effective January 1, 2006*) Provides that a county that increases its local assessing and collecting levy to .0003 is exempt from truth in taxation. Rates in excess of .0003 are subject to truth in taxation; annually reduces the multi-county assessing and collecting levy by the amount of new revenue counties will generate by increasing their local assessing and collecting levy to .0003.

- *Amends 59−2−906.1*

2006 Fifth Special Session

HB 5001 Uniform Fees on Personal Property Amendments—Rep. Patrick Painter (*Effective December 30, 2006*) This bill amends the Property Tax Act to address the property tax treatment of tangible personal property required to be registered with the state. This bill: provides and modifies definitions; modifies the uniform fees on certain tangible personal property required to be registered with the state; requires a county to make refunds to certain qualifying individuals; requires a county to notify owners of tangible personal property of the procedure to file for a refund; and makes technical changes. This bill provides an effective date. This bill provides revisor instructions.

- *Amends 59−2−405.2*

2007

HB 3 Minimum School Program Base Budget Amendments—Rep. Brad Last (*Effective July 1, 2007*) This bill sets the 2007 08 minimum basic school levy at $245,254,790.

- *Amends 53A−17a−104, 53A−17a−135, 53A−21−105*

HB 26 Property Tax Exemption for Personal Property—John Dougall (*Retrospective to January 1, 2007*) This bill amends the personal property exemption for tangible personal property with an aggregate fair market value of $3,500 or less to exclude the following from the exemption: (1) personal property required to be registered with the state before it is used on a highway, waterway, or in the air; (2) mobile homes; and (3) manufactured homes.

- *Amends 59-2-1115*

HB 58 New School District Property Tax Amendments—Bradley M. Daw (*Effective April 30, 2007*) This bill amends the Property Tax Act and the State System of Public Education Code related to property tax revenues when a new school district is created. This bill: defines terms; prohibits certain new school districts from levying a property tax prior to the year in which the district assumes responsibility for student instruction; allows the existing district to impose a property tax on the new district during the period it provides instruction to the new district's students; allows the new district, after taking over student instruction, to continue imposing certain property tax levies previously approved by a vote of the predecessor district electorate and places limitations on the levies; requires the new school district and the remaining district to publish certain advertisements and hold certain hearings before levying a property tax in the first year the new district takes over student instruction; and makes technical changes.

- *Amends 53A−2−117;*
- *Enacts 53A−2−118.2, 59−2−918.6*

HB 111 Personal Property/Certified Tax Rate Amendments Rep. John Dougall (*Effective January 1, 2007*) This eliminates semiconductor manufacturing (class 15) personal property from the calculation of the certified revenue levy; eliminates semiconductor manufacturing personal property from the certified tax rate calculation; provides that for the calendar year beginning 1/1/07, the certified tax rate shall be adjusted by the amount necessary to offset any change in the certified tax rate that occurred as the result of this bill.

- *Amends 53A-17a-103, 59-2-102, 59-2-913, 59-9-924*

HB 142 Fee in Lieu of Property Tax Amendments—Rep. Richard Wheeler (*Effective April 30, 2007*) This bill clarifies that a non-Utah public agency that has an ownership interest in the potential 3d unit of IPA is subject to ad valorem property tax on that property, and not a fee in lieu under Section 11 13 302.

- *Amends 11−13−302*

HB 146 County Tax Sales of Property—Michael T. Morley (*Effective April 30, 2007*) This bill amends the Property Tax Act to amend the provisions relating to tax sales. This bill: defines

terms; limits the amount that certain tax sale purchasers may receive from a subsequent sale of property bought at a tax sale when the purchaser owns an undivided interest in the real property sold during the tax sale; provides that certain tax sale purchasers may not object to a subsequent sale of the tax sale property under certain circumstances; and makes technical changes.

- *Enacts 59−2−1351.7*

HB 293 Centrally Assessed Property—Rep. Kay McIff (*Effective April 30, 2007*) This requires the Tax Commission to notify the owner of centrally assessed property, as well as the counties where the property is located, of the assessment on that property by certified mail; changes the time for a centrally assessed property owner or a county to appeal an assessment by the commission from on or before June 1, to on or before the later of June 1 or a day within 30 days of the date the commission mailed the notice of assessment.

- *Amends 59−2−201, 59−2−1007*

HB 427 Nonresident Sales of Motor Homes Rep. LaWanna Shurtliff (*Effective April 30, 2007*) This bill exempts motor home sales from proportional personal property tax assessment if the motor home is brought into the state to be placed in a dealer's inventory.

- *Amends 59-2-402*

SB 203 Disclosure of Property Tax Information Sen. Howard Stephenson (*Effective April 30, 2007*) This bill allows an assessor to disclose sales price, capitalization rate, and income and expense information relating to locally assessed property valuation to an appraiser; allows an appraiser to disclose commercial information: (1) to an assessor; (2) to an appraiser; and (3) in an appraisal or consultation service if protected commercial information is removed; prohibits an appraiser from using commercial information other than in preparing an appraisal or performing a consultation service.

- *Amends 59-1-404*

SB 260 Property Tax—Definition of Goodwill—Wayne L. Niederhauser (*Effective April 30, 2007; Retrospective operation to January 1, 2006*) This bill amends the definition of goodwill under the Property Tax Act. This bill: amends the definition of goodwill for purposes of the property tax exemption for intangible property; and makes technical changes.

- *Amends 59−2−102*

2008

HB 1 Minimum School Program Base Budget Amendments—Rep. Brad Last *(Effective July 1, 2008)* This bill sets the 2008-09 minimum basic school levy at $260,731,750.

- *Amends 53A−17a−104, 53A−17a−108, 53A−17a−135, 53A−21−105;*
- *Enacts 53A−17a−154, 53A−17a−155*

HB 54 Property Tax Assessment Revisions—Rep. Wayne Harper *(Effective January 1, 2009)* This bill requires a county assessor of a first or second class county to use a computer assisted mass appraisal system to conduct its annual update of property values; requires a

county assessor to maintain a record of the last property review date for each parcel of real property located within the county assessor's county on the county's computer system; requires a county assessor to include the last property review date for a parcel of property on the property owner's tax notice.

- *Amends 59-2-102, 59-2-303.1, 59-2-505, 59-2-906.2, 59-2-918.5, 59-2-918.6, 59-2-919, 59-2-1004, 59-2-1330;*
- *Enacts 59-2-1330*

HB 77 Personal Property Tax Amendments—Rep. John Dougall *(Effective January 1, 2009)* This bill creates a new "expensed" depreciation schedule for certain short term property with an acquisition cost less than or equal to $1,000 and allows a person to elect to have eligible property taxed under this schedule; starting January 1, 2010, requires the commission to annually update the values in this schedule; prohibits a county from requiring a person to itemize the person's expensed personal property; amends the date by which a person is required to file a statement with the county assessor's office listing the person's real and personal property from within 30 days of the assessor's request to: (1) for a county of the first class, the later of May 15 or 60 days after the assessor's request; and (2) for all other counties, May 15; amends the formula for the calculation of the certified tax rate so that locally assessed personal property is based on prior year values; exempts personal property from property taxation if that personal property: (1) has an acquisition cost of $1,000 or less; (2) has reached a percent good of 15% or less; and (3) is in a personal property schedule with a residual value of 15% or less.

- *Amends 17−34−3, 17C−1−408, 53A−16−106, 53A−17a−103, 53A−17a−133, 53A−19−102, 53A−19−105, 59−2−102, 59−2−306, 59−2−307, 59−2−908, 59−2−913, 59−2−914, 59−2−918, 59−2−924, 59−2−1115, 59−2−1302, 59−2−1330;*
- *Enacts 59−2−108, 59−2−924.2*

HB 186 Property Tax—County Assessment and Collection Amendments—Rep. Kay McIff (*Effective January 1, 2009)* This bill provides that the county additional property tax levy is subject to the hearing and notice requirements of truth in taxation if the county was a contributing county (for purposes of the multicounty assessing and collecting levy) in the previous year.

- *Amends 17C-1-102, 59-2-911, 59-2-924, 59-2-926; Enact 59-2-1601, 59-2-1602, 59-2-1603, 59-2-1604, 59-2-1605*

HB 365 Aviation Amendments—Rep. Wayne Harper *(Effective January 1, 2009)* This bill replaces the value-based uniform fees for aircraft with a $25 fee; amends the registration fee for aircraft to 0.4% of the average wholesale Aircraft Bluebook Price Digest market value; exempts aircraft without an airworthiness certificate from registration requirements; provides a $100 registration fee for: (1) aircraft not listed in the Aviation Bluebook Digest; (2) aircraft 50 years of age or older; (3) experimental aircraft; and (4) antique aircraft; requires the Tax Commission to register aircraft, issue a registration card, and collect aircraft registration and **property fees**.

- *Amends 59−2−404, 72−10−102, 72−10−110, 72−10−116;*
- *Repeals 72−10−111*

HB 373 Uniform Fees on Vintage Motor Vehicles—Rep Wayne Harper *(Effective January 1, 2009)* This bill provides that vintage vehicles are subject to annual registration, but exempt from paying registration renewal fees; provides that vintage vehicles are subject to the $10 age-based uniform fee on an annual basis.

- *Amends 41-1a-205, 41-1a-215, 41-1a-226. 41-1a-402, 41-1a-1206, 41-1a-1209, 41-1a-1642, 53-8-205, 59-2-405, 59-2-405.1*

SB 29 Truth In Taxation Amendments—Sen. Wayne Niederhauser *(Effective July 1, 2008)* This bill requires a school district to include a statement in its proposition submitted to its voters voting on the imposition or modification of a voted leeway indicating that a vote in favor of the voted leeway may increase revenue from this property tax without advertising the increase for the next five years; modifies the previous exemption from the truth-in-taxation advertisement and hearing requirements for a taxing entity that collected less than $15,000 in ad valorem tax revenues for the previous fiscal year to an exemption for an entity: (1) that collected less than $20,000 in ad valorem tax revenues for the previous fiscal year; and (2) Sets a budget, during the current fiscal year, of less than $20,000 of ad-valorem tax revenues.

- *Amends 17−34−3, 17C−1−408, 53A−16−106, 53A−17a−133, 53A−17a−134, 53A−19−102, 53A−19−105, 59−2−102, 59−2−505, 59−2−908, 59−2−913, 59−2−914, 59−2−918, 59−2−918.5, 59−2−918.6, 59−2−919, 59−2−924, 59−2−1004, 59−2−1330;*
- *Enacts 59−2−919.1, 59−2−924.2*

SB 47 Limited Purpose Local Government Entities Revisions—Sen. Dennis Stowell *(Effective May 5, 2008)* This bill re-codifies provisions related to special service districts, municipal building authorities, and conservation districts.

SB 48 Equalization of School Capital Outlay Funding—Sen. Dan Eastman *(Effective July 1, 2008)* This bill requires a divided school district to impose a capital outlay levy of at least .0006 and provides for the distribution of those revenues to school districts located within the boundaries of the divided school district; requires each school district in a county of the first class to levy a capital outlay levy of at least .0006 and allocates the revenue generated from that levy to school districts located in that county; provides that the property tax revenue generated by the capital outlay levy within a county of the first class may not be considered in establishing the school district's aggregate certified tax rate.

- *Amends 11−13−302, 17−34−3, 17C−1−408, 53A−2−103, 53A−2−114, 53A−2−115, 53A−2−117, 53A−16−106, 53A−16−107, 53A−16−110, 53A−17a−133, 53A−19−102, 53A−19−105, 3A−21−102, 59−2−908, 59−2−913, 59−2−914, 59−2−918, 59−2−924, 59−2−1330;*
- *Enacts 53A−2−118.3, 53A−16−107.1, 53A−21−101.5, 53A−21−201, 53A−21−202, 53A−21−301, 53A−21−302, 59−2−924.2, 59−2−924.3, 59−2−924.4;*
- *Renumbers & amends 53A−21−104 to 53A−21−401, 53A−21−105 to 53A−21−501;*
- *Repeals 53A−21−103, 53A−21−103.5*

SB 128 Amendments to the Veteran's Property Tax Exemption—Brent Goodfellow (*Effective May 5, 2008*) This bill amends provisions in the Property Tax Act relating to the veteran's exemption. This bill: makes technical changes to provisions relating to the veteran's exemption.

- *Amends 59−2−1105*

SB 232 Military Installation Development Authority—Sheldon L. Killpack (*Effective February 27, 2007*) This bill enacts provisions related to the Military Installation Development Authority. This bill: creates a separate, independent, nonprofit body corporate and politic known as the Military Installation Development Authority; provides for an appointed board to govern the authority; provides for the authority's powers; authorizes an authority to develop military land, use **tax increment**, and issue bonds; exempts an authority from land use laws; provides a process for an authority to adopt a project area plan; provides for budgeting, auditing, and financial reports; and enacts provisions relating to an authority's dissolution.

- *Enacts 63H−1−101, 63H−1−102, 63H−1−201, 63H−1−301, 63H−1−302, 63H−1−303, 63H−1−401, 63H−1−402, 63H−1−403, 63H−1−404, 63H−1−501, 63H−1−502, 63H−1−601, 63H−1−602, 63H−1−603, 63H−1−604, 63H−1−605, 63H−1−606, 63H−1−701, 63H−1−702, 63H−1−703, 63H−1−704, 63H−1−705, 63H−1−801*

SB 237 Commercial Airline and Airport Taxation Amendments—Sen. Wayne Niederhauser *(Various effective dates)* This bill modifies the allocation of an airline's mobile flight equipment to the state by basing that allocation on ground hours and revenue ton miles, effective January 1, 2009; modifies the calculation of the sales, property, and payroll factors in the apportionment of business income from an airline's mobile flight equipment, retrospective to January 1, 2008; authorizes a sales tax exemption, effective July 1, 2008, for sales of construction materials purchased by or on behalf of a new airport located within a county of the second class and owned or operated by a city; and authorizes a sales tax exemption, effective July 1, 2010, for sales of construction materials purchased by or on behalf of an international airport that is located in a county of the first class and has a U.S. customs office on its premises.

- *Amends 59-2-102, 59-2-801, 59-7-302, 59-7-312, 59-7-313, 59-7-314, 59-7-315, 59-7-316, 59-7-317, 59-7-318, 59-7-319, 59-12-104;*
- *Enacts 59-2-804*

2009

HB 2 Minimum School Program Budget—Rep. Merlynn Newbold (*Effective 7/1/09*) Establishes the minimum basic school levy for 2009-10 at $273,950,764.

- *Amends 53A−1a−502.5, 53A−1a−513, 53A−17a−104, 53A−17a−108, 53A−17a−120.5, 53A−17a−125, 53A−17a−127, 53A−17a−133, 53A−17a−134, 53A−17a−135, 53A−17a−148, 53A−21−501*

HB 16 Assessment Area Amendments—Fred R. Hunsaker (*Effective May 12, 2009*) This bill modifies provisions relating to assessment areas.

HB 23 Certified Tax Rate Amendments—Rep. Fred Hunsaker (*Effective January 1, 2010*) Includes the revenue a taxing entity collects from redemptions as "ad valorem property tax revenues" for purposes of calculating the taxing entity's certified tax rate; requires a taxing entity's ad valorem property tax revenues budgeted for the prior year to be decreased by the average annual amount of revenue collected from redemptions during the prior five-year period for purposes of calculating the taxing entity's certified tax rate; exempts a taxing entity from the notice and hearing requirements of truth in taxation for the amount of budgeted revenue equal to the taxing entity's five-year average of redemptions from collections.

- *Amends 59-9-924*

HB 28 Personal Property Tax Amendments—Rep. Craig Frank (*Retrospective to January 1, 2009)* Allows a county assessor to impose a penalty if a taxpayer fails to file a property tax statement on or before May 15 of the year the property tax statement is requested by the county assessor; requires a county assessor of a county of the first class to mail a subsequent notice to the taxpayer before imposing a penalty for failure to file a property tax statement; requires a county assessor to mail a subsequent notice to a taxpayer before imposing a penalty for failure to file a property tax statement if the county assessor requested the property tax statement on or after March 16 of the year the property tax statement is requested by the county assessor; requires a county assessor to make an estimate of the value of property based on known facts and circumstances if a taxpayer fails to file a signed statement of the taxpayer's property.

- *Amends 59-2-307*

HB 67 Public Hearings on Property Tax Increases—Rep. Gage Froerer (*Effective January 1, 2010*) Excludes new growth from a taxing entity's budgeted revenue amounts for purposes of determining the taxing entity's percentage increase listed in a truth in taxation newspaper advertisement; modifies the advertisement requirements for a taxing entity when the taxing entity's public hearing is advertised by the county auditor; requires taxing entities to notify a county auditor of public hearings related to tax increases; requires the county auditor to compile the notices of all public hearings in that county in a list; requires publication of the compiled information in a newspaper; requires taxing entities to provide a copy of the list to taxpayers who request a copy of that list.

- *Amends 59-2-918, 59-2-919*

HB 116 Uniform Fees on Canoes—Mark A. Wheatley (*Effective January 1, 2010*) This bill amends provisions in the Property Tax Act relating to the annual uniform fees on canoes. This bill: amends the definition of "canoe" to include a canoe with an outboard motor; and makes technical changes.

- *Amends 59−2−405.2*

HB 157 Property Tax Assessment Amendments—Rep. Wayne Harper (*Retrospective to January 1, 2009*) Amends the licensing requirements for first, second, and third class

county assessors to require those county assessors to be state licensed or state certified appraisers prior to taking office as a county assessor; requires second through sixth class counties to levy an additional .000010 per dollar of taxable value for its Multi-county Assessing and Collection Levy; requires a contributing county of the 2nd or 3rd class to reduce its county additional property tax rate by .000005 per dollar of taxable value; provides a method for determining the amount of a county's multi-county assessing and collecting allocation that will be disbursed to the Multi-county Appraisal Trust and used to provide funding for a statewide computer assisted mass appraisal system.

- *Amends 17-17-2, 59-2-1602, 59-2-1603;*
- *Enacts 59-2-1606*

HB 378 Circuit Breaker Amendments—Rep. Tim Cosgrove (*Retrospective to January 1, 2009*) Decreases a claimant's household income by $1,000 for a dependent the claimant is eligible to claim on the claimant's federal taxes for purposes of qualifying for a homeowner's credit for a maximum household income decrease of $1,000; decreases a claimant's household income by $1,000 for a dependent the claimant is eligible to claim on the claimant's federal taxes for purposes of qualifying for a renter's credit for a maximum household income decrease of $1,000.

- *Amends 59−2−1208, 59−2−1209*

SB 21 Tax Revisions—Wayne L. Niederhauser (*Effective January 1, 2012*) This bill amends the Property Tax Act, the Individual Income Tax Act, and related provisions to address procedures related to the property tax residential exemption and the determination of domicile for individual income tax purposes.

- *Amends 59-1-403, 59-2-103.5, 59-10-103.1;*
- *Enacts 59-10-136*

SB 65 Amendments to Property Tax Notice, Public Hearing, and Resolution Provisions—Sen. Dennis Stowell (*Effective July 1, 2009 and January 1, 2010*) Current TNT statutes require calendar-year entities to advertise and hold a public hearing in December when they adopt their budget and again in August when they adopt their tax rates. This bill allows the calendar-year entity to forgo the August ad by sending a specified notice to all registered owners within fourteen days of the Treasurer's mailing of the tax notice on November 1 of the year prior to the one in which the calendar-year entity wishes to raise its tax rate above the certified tax rate.

- *Amends 17B−1−609, 17B−1−627, 53A−17a−133, 53A−19−102, 53A−19−105, 59−2−911, 59−2−918.5, 59−2−918.6, 59−2−919, 59−2−919.1, 59−2−921, 59−2−922, 59−2−923, 59−2−924, 59−2−924.3, 59−2−924.4, 59−2−1602, 59−2−1604;*
- *Repeals 59−2−918*

SB 115 Payment of Mobile Home Park Relocation Expenses—Wayne L. Niederhauser (*Effective May 12, 2009*) This bill authorizes counties and municipalities to use certain property tax revenue to pay relocation expenses of mobile home park residents displaced by development activities that changes the use of the property; and authorizes taxing

entities to share certain property tax revenues with counties and municipalities for the purpose of paying those relocation expenses.

- *Enacts 10-8-1.7, 17-50-327*

SB 131 Law Enforcement Service in Local Districts and Interlocal Entities—Sen. Scott Jenkins (*Effective May 12, 2009*) Requires counties and municipalities participating in a police local district to reduce their certified tax rate to offset a tax levied by the district.

- *Amends 10−2−406, 10−2−419, 11−13−202, 17−22−2, 17−30−1, 17−30−3, 17B−1−202, 17B−1−214, 17B−1−416, 17B−1−502, 17B−1−505, 17B−2a−903, 17B−2a−905, 59−2−924.2;*
- *Repeals 17−50−324*

SB 135 Local District Taxing Authority—Curtis S. Bramble (*Effective May 12, 2009*) This bill modifies provisions relating to the taxing authority of service areas. This bill: prohibits service areas that do not have elected boards, as defined, from levying and collecting a property tax, with certain exceptions; and provides a method for service areas to change the board of trustees so that all members are elected.

- *Amends 17B−2a−905;*
- *Enacts 17B−2a−908*

SB 157 Property Taxation and Registration of Aircraft—Sen. Mark Madsen (*Retrospective to January 1, 2009*) Provides that, for purposes of property taxation of an air charter service, operating property does not include an aircraft that is used by the air charter service for air charter and is owned by a person other than the air charter service; reduces the registration fee for an aircraft used by an air charter service for air charter from .4% to .25% of the average wholesale value of the aircraft.

- *Amends 59-2-201, 72-10-110*

SB 210 Amendments to Property Tax—Sen. Curtis Bramble (*Retrospective to January 1, 2009*) Provides a method for determining the fair market value of centrally assessed aircraft for the 2009 and 2010 calendar years; fair market value shall equal 80% of the used price for average aircraft wholesale column of the Airliner Price Guide, or, for an aircraft not listed in the Airliner Price Guide, 80% of the average wholesale value in the Aircraft Bluebook Price Digest.

- *Amends 59-2-201*

2009 First Special Session

SB 1003 Disposition of Registration Fee Revenues (*Effective July 1, 2009*) This bill modifies the Motor Vehicle Act and the Transportation Code by amending provisions relating to the disposition of certain motor vehicle registration fee revenue.

- *Amends 41-1a-1201, 72-2-124*

2010

HB 1 Minimum School Program Base Budget—Rep. Merlynn Newbold *(Effective July 1, 2010)* Maintains the amount of revenues generated for the minimum basic school levy at $273,950,764 and estimates the tax rate necessary to generate this revenue will increase from .001303 to .001513.

- *Amends 53A−1a−513, 53A−1a−703, 53A−1a−903, 53A−2−118.3, 53A−16−107, 53A−17a−103, 53A−17a−105, 53A−17a−108, 53A−17a−111, 53A−17a−112, 53A−17a−113, 53A−17a−116, 53A−17a−119, 53A−17a−120, 53A−17a−120.5, 53A−17a−121, 53A−17a−123, 53A−17a−123.5, 53A−17a−124, 53A−17a−124.5, 53A−17a−125, 53A−17a−126, 53A−17a−131.15, 53A−17a−131.17, 53A−17a−135, 53A−17a−146, 53A−17a−153, 53A−17a−154, 53A−17a−155, 63J−1−206;*
- *Repeals 53A−17a−104, 53A−21−501*

HB 54 Property Tax Exemption for Water Facilities—Rep. Patrick Painter (*Effective January 1, 2011 if HJR 2 passes on the November 2010 ballot*) Enacts a property tax exemption for a water right, reservoir, pumping plant, ditch, canal, pipe, flume, or other water infrastructure if owned by a nonprofit entity and used within the state to irrigate land, provide domestic water, or provide water to a public water supplier; enacts a property tax exemption for land occupied by an exempt reservoir, ditch, canal, or pipe if the land is owned by the nonprofit entity that owns the reservoir, ditch, canal, or pipe, and an exemption for land adjacent to an exempt reservoir, ditch, canal, or pipe if owned by the nonprofit entity that owns the reservoir, ditch, canal, or pipe and is reasonably necessary for the maintenance or support of the reservoir, ditch, canal, or pipe; provides that "domestic water" includes the outdoor watering of vegetation.

- *Amends 59-2-1111*

HB 219 Delinquent Property Tax Amendments—Rep. Gage Froerer (*Effective July 1, 2010*) Increases the penalty on delinquent property taxes from 2% to 2.5%, and provides that the penalty is only 1% if the delinquent property taxes and penalty are paid by the January 31 immediately following the delinquency date; provides that the interest rate for delinquent taxes and the penalty be no less than 7% but no more than 10%.

- *Amends 59-2-1331*

HB 259 Property Tax Amendments—Rep. Wayne Harper (*Effective May 11, 2010*) Requires a county assessor to conduct the annual update of property values by using a mass appraisal system: on or before 1/1/14 for a county of the third class, and by 1/1/15 for a county of the fourth, fifth, or sixth class; amends the Notice of Property Valuation and Tax Changes by requiring the notice to indicate for an entity going through truth in taxation both the dollar impact if the proposed increase is adopted as well as the percentage increase; modifies the time period within which a taxpayer may appeal the value of personal property from no later than 30 days after the mailing of the tax notice to no later than: (1) the expiration of the time for filing a personal property signed statement if the county requires a signed statement; or (2) 60 days after the mailing of the tax notice for all other taxpayers; alters the maximum and minimum amounts a county may contribute to the multi-county assessing and collecting levy; and adjusts the rate of the multi-county assessing and collecting levy imposed by the counties.

- *Amends 17−17−2, 59−2−303.1, 59−2−306, 59−2−919.1, 59−2−924, 59−2−1005, 59−2−1601, 59−2−1602, 59−2−1603, 59−2−1606, 78B−5−503*

HB 265 Real Property Amendments—Rep. Gage Froerer (*Effective May 11, 2010*) Requires that when assessing the fair market value of a golf course or hunting club, a county assessor shall consider factors relating to the golf course or hunting club and neighboring property that affect the fair market value of the golf course or hunting club, including the value that transfers to the neighboring property because of the golf course or hunting club, practical and legal restrictions on the development potential of the golf course or hunting club, and the history of operation of the golf course or hunting club and the likelihood that the present use will continue into the future; provides that the valuation method a county assessor may use in determining the fair market value of a golf course or hunting club includes the cost approach, income capitalization approach, and sales comparison approach.

- *Amends 59−2−301.1*

HB 295 Expanded Uses of School District Property Tax Revenue—Kenneth W. Sumsion (*Effective May 11, 2010*) This bill amends provisions related to certain uses of school district property tax revenue. This bill: allows local school boards to use revenue collected from certain capital property tax levies for certain general fund purposes for fiscal years 2010−11 and 2011−12; requires a local school board to notify taxpayers of certain uses of property tax revenue; and makes technical changes.

- *Amends 53A−16−107, 53A−19−102*

HB 316 Disabled Veterans Property Tax Exemption Amendments—Gregory H. Hughes (*Effective May 11, 2010*) Provides that for purposes of the veterans' property tax exemption: (1) a disabled veteran is considered to be 100% disabled, regardless of the actual percentage of disability, if the Dept. of Veterans' Affairs classifies the veteran as unemployable; and (2) an honorably discharged veteran is presumed to be a U.S. citizen and is not required to provide additional proof of citizenship.

- *Amends 59−2−1104*

HJR 2 Joint Resolution on Property Tax Exemption for Water Facilities—Rep. Patrick Painter (*Effective January 1, 2011 if this resolution passes on the November 2010 ballot*) Proposes to amend the Utah Constitution to enact a property tax exemption for: (1) water rights, reservoirs, pumping plants, ditches, canals, pipes, flumes, and other infrastructure owned by a nonprofit entity and used within the state to irrigate land and provide domestic water; (2) land occupied by an exempt reservoir, ditch, canal, or pipe if the land is owned by the nonprofit entity that owns the reservoir, ditch, canal, or pipe; and (3) land immediately adjacent to an exempt reservoir, ditch, canal, or pipe if the land is owned by the nonprofit entity that owns the reservoir, ditch, canal, or pipe and is reasonably necessary for the maintenance or for otherwise supporting the operation of the reservoir, ditch, canal, or pipe.

SB 97 Farmland Assessment Act Amendments—Rep. David Hinkins (*Effective May 11, 2010*) Allows land subject to a forest stewardship plan to be assessed on the basis of the value

that the land has for agricultural use if the land otherwise qualifies to be assessed on that basis.

- *Amends 59-2-503*

SB 125 Intangible Property Amendments—Sen. Curtis Bramble (*Effective May 11, 2010*) Expands the definition of intangible property for property tax purposes to include certain federal renewable energy tax credits and incentives.

- *Amends 59-2-102*

SB 172 Local District Taxing Authority Amendments—Curtis S. Bramble (*Effective May 11, 2010* Effective 1/1/11 (1/1/15 for a metropolitan water district or a water conservancy district), prohibits a local district from levying a tax rate that exceeds the certified tax rate unless the revenue from the property tax was pledged on or before 1/1/11 to pay for bonds, board members are elected officials, or the tax increase has been approved by a majority of the voters of the district.

- *Amends 17B−1−202, 17B−1−1001, 17B−2a−604, 17B−2a−817, 17B−2a−905, 17B−2a−1005, 17B−2a−1006;*
- *Enacts 17B−2a−608, 17B−2a−1009;*
- *Repeals 17B−2a−908*

SB 175 School District Capital Outlay Equalization Amendments - Sen. Benjamin McAdams (*Retrospective to January 1, 2010*) Requires a receiving school district in a county of the first class to report to the Education Interim Committee each year; sunsets certain capital outlay levy equalization programs at the end of 2016.

- *Amends 53A−16−107, 53A−16−107.1, 53A−19−102, 63I−1−253, 63I−1−259*

2011

HB 36 Assessment, Collections, and Refunds Act Amendments—Todd E. Kiser (*Effective May 10, 2011*) This bill amends the Assessment, Collections, and Refunds Act part to address exceptions to the applicability of the part. This bill: provides that the Assessment, Collections, and Refunds Act does not apply to the Property Tax Act, Tax Equivalent Property Act, or the Privilege Tax part.

- *Enacts 59−1−1402.1*

HB 87 School Finance Amendments—Merlynn T. Newbold (*Effective May 10, 2011*) This bill amends provisions of the Minimum School Program Act relating to certain property tax levies and the funding of public school programs.

- *Amends 53A-17a-133*

HB 156 Assessment of Property with Conservation Easement—Rep. Dixon Pitcher (*Effective May 10, 2011*) Requires an owner of real property on which a conservation easement has been granted to deliver proof that the conservation easement has been recorded within 10 days after the recording to the assessor of the county in which the property is located; requires that in assessing the fair market value of a property subject to a conservation easement, a county shall consider factors relating to the property and neighboring property

that affect the fair market value of the property being assessed, including: (1) value that transfers to a neighboring property because of the presence of the conservation easement on the property being assessed; (2) restrictions on the development potential of the property because of the conservation easement; (3) the absence of neighboring property with a similar easement to provide a basis for comparison; and (4) any other factor that causes the fair market value of the property to be affected because of the presence of a conservation easement.

- *Amends 57-18-4, 59-2-301.1*

HB 190 Delinquent Property Tax—Rep. Gage Froerer (*Retrospective to January 1, 2011*) Provides that the interest rate charged on delinquent personal property taxes, which is the sum of 6% and the federal funds target rate existing on the January 1 prior to the date of delinquency) may not be less than 7% or greater than 10%; adjusts the penalty for failure to file a signed statement required by a county assessor from 10% of the estimated tax due, but not less than $100, to 10% of the estimated tax, but not less than $25.

- *Amends 59-2-307, 59-2-1302*

HB 195 Debt Service Obligations of a Divided School District—Rep. Kenneth Sumsion (*Effective May 1, 2011*) Provides that, if a new school district is created on or after May 10, 2011, a tax shall be imposed on property within the new school district and the remaining school district at a rate that generates the amount of revenue required each year to meet the outstanding bonded debt obligations of the divided school district, and is uniform within the new and remaining school districts.

- *Amends 53A−2−120, 53A−2−121*

HB 237 Enforcement of Liens—Rep. Julie Fisher (*Effective May 10, 2011*) Requires a notice of a lien enforcement action that is sent by a storage facility and involves the sale of a vehicle, vessel, outboard motor, or aircraft to be sent to the last known address of the registered owner and lien-holder, as disclosed by the records of the Motor Vehicle Division. This is in addition to any address the owner of a storage facility may have.

- *Amends 38−8−3*

HB 275 School District Division Amendments—Rep. Kenneth Sumsion (*Effective May 10, 2011*) Requires a new school district and remaining school district to continue to impose for five years property tax levies that were imposed by the divided school district if the property tax base per student of the new school district is greater than the property tax base per student of the remaining school district; provides for the distribution of the property tax revenues based on enrollment; repeals a requirement to impose a .0006 capital outlay levy on a school district that splits in a county of the second through sixth class.

- *Amends 53A−2−117, 53A−16−107, 63I−1−253, 63I−1−259;*
- *Enacts 53A−2−118.4;*
- *Repeals 53A−2−118.3, 59−2−924.4*

HB 301 School District Property Tax Revisions—Rep. Merlynn Newbold (*Effective January 1, 2012*) Repeals the authority of a school district to impose certain property tax levies; authorizes a school district to impose a board local levy and a capital local levy; provides

that in setting a board local levy or capital local levy for the calendar year beginning on January 1, 2012, a school is exempt from truth in taxation notice and hearing requirements if the school district budgets an amount of ad valorem property tax revenue equal to or less than the sum of revenues generated during 2011 from specified levies and revenue from new growth.

- *Amend 11−2−7, 11−13−302, 20A−1−203, 53A−1a−106, 53A−1a−513, 53A−2−114, 53A−2−115, 53A−2−118.2, 53A−2−118.3, 53A−2−206, 53A−2−214, 53A−16−107, 53A−16−110, 53A−17a−103, 53A−17a−105, 53A−17a−127, 53A−17a−133, 53A−17a−134, 53A−17a−136, 53A−17a−143, 53A−17a−145, 53A−17a−146, 53A−17a−150, 53A−17a−151, 53A−21−101.5, 59−2−904, 59−2−924, 59−2−924.3, 59−2−924.4, 63G−7−704, 63I−1−253;*
- *Enacts 53A−16−113, 53A−17a−164;*
- *Renumbers & amends 53A−16−107.1 to 53A−16−114;*
- *Repeals 53A−16−111*

HB 371 Motor Home Taxes and Fees—Don L. Ipson (*Effective May 10, 2011*) This bill addresses the fee in lieu of property tax on motor homes. This bill: addresses the fee in lieu of property tax on motor homes.

- *Amends 59−2−405.3*

HB 446 Local District Tax Amendments—Derek E. Brown (*Effective May 10, 2011*) This bill amends local district property tax provisions. This bill: amends provisions relating to a local district property tax; and makes technical corrections.

- *Amends 17B−1−1002*

SB 1 Public Education Base Budget—Sen. Chris Buttars (*Effective July 1, 2011*) Sets the estimated minimum basic tax rate at .001628 for fiscal year 2011-12; this is an estimated rate for 2011-12 that will bring in $284,221,713 in revenues, an increase from the $273,950,764 for 2010-11.

- *Amends 53A−17a−105, 53A−17a−105.5, 53A−17a−114, 53A−17a−135;*
- *Enacts 53A−17a−164, 53A−17a−165;*
- *Repeals 53A−15−601, 53A−15−701, 53A−17a−108, 53A−17a−120, 53A−17a−121, 53A−17a−123.5, 53A−17a−160, 53A−17a−161*

SB 21 Tax Revisions—Sen. Wayne Niederhauser (*Effective January 1, 2012*) Requires a property owner to provide notice to the county board of equalization and make a declaration on the property owner's individual income tax return if the property owner is no longer eligible to receive a property tax residential exemption for the property owner's primary residence; allows the Tax Commission to provide information to a county on a property owner's declaration on an individual income tax return that the property owner is no longer eligible to receive a property tax residential exemption for the property owner's primary residence; addresses the determination of domicile for purposes of Title 59, Chapter 10, Individual Income Tax Act by setting out a bright line test for domicile, a rebuttable presumption test for domicile, and a test for domicile based on the facts and

circumstances; provides that a resident who leaves the state for 761 consecutive days and meets other conditions is not considered domiciled in the state.

- *Amends 59-1-403, 59-2-103.5, 59-10-103.1;*
- *Enacts 59-10-136*

SB 125 Property Tax Exemption Amendments—Sen. Curtis Bramble (*Effective March 16, 2011*) Retrospective to 1/1/08, provides that: (1) for purposes of a property tax exemption for property used exclusively for educational purposes, "educational purposes" includes the physical or mental teaching, training, or conditioning of competitive athletes by a national governing body of a sport recognized by the United States Olympic Committee that qualifies as being tax exempt under IRC 501(c)(3); and (2) a charter school is considered to be a school district for purposes of a property tax exemption for property of a school district.

- *Amends 59−2−1101*

SB 157 Property Tax Revisions—Sen. Curtis Bramble (*Effective May 10, 2011*) Authorizes the Tax Commission to enter into agreements with commercial or industrial taxpayers providing for equal property tax payments over a reasonable period of years not to exceed 20 years; authorizes the commission to revise, accelerate, or cancel equal payment agreements to the same extent and for the same reasons that the commission may revise, accelerate, or cancel an installment agreement under Section 59-1-1004; requires the Tax Commission to promulgate rules to ensure that payments under an equal payment contract do not affect the certified tax rate calculation; and requires the Tax Commission to report annually to the Revenue and Taxation Interim Committee to review annually the effects of equal payment agreements.

- *Enacts 59−2−1308.5*

SB 278 Charter School Property Tax Amendments—Sen. Curtis Bramble (*Effective March 30, 2011*) Retrospective to 1/1/08, provides that, for purposes of a property tax exemption, a charter school is considered to be a school district.

- *Enacts 53A−1a−522*

2012

HB 1 Public Education Base Budget Amendments—Rep. Merlynn Newbold (*Effective July 1, 2012*) The provisions of this bill that set the estimated minimum basic tax rate have been superseded in 2012 SB 2.

- *Amends 53A−17a−135*

HB 75 Property Taxation of Low-Income Housing—Rep. Jack Draxler (*Effective January 1, 2013*) Requires the owner of a low-income housing project to provide by April 30 each year a signed statement that the project meets the requirements of the low-income housing covenant, financial operating statements and rent rolls for the property for the prior year, and federal and commercial financing terms and agreements; if April 30 falls within the first 12 months after a low-income housing operation begins, the property owner is to provide estimates of the required information; if the owner fails to meet these reporting

requirements, the assessor is to make an estimate of fair market value based on information available to the assessor, and the owner is to pay a penalty equal to the greater of $250 or 5% of the tax due, which the assessor may waive, reduce or compromise.

- *Amends 59−2−301.3*

HB 261 Dividing of School Districts Amendments—Rep. Kenneth Sumsion (*Effective May 8, 2012*) Requires a new school district and remaining school district to continue to impose for five years property tax levies that were imposed by the divided school district, irrespective of whether the property tax base of the new school district is greater than or less than the property tax base of the remaining school district.

- *Amends 53A−2−118.4*

HB 387 Property Tax Modifications—Rep. John Dougall (*Effective January 1, 2013*) Deletes the definitions of "expensed personal property" and "short life expensed personal property" and defines "non-capitalized personal property" as tangible personal property with an acquisition cost of $1,000 or less and claimed on a federal tax return as a deductible expense under IRC Sections 162 or 179; expands the current short life expensed personal property schedule to become the non-capitalized personal property schedule and modifies the schedule.

- *Amends 59−2−108, 59−2−1115*

HB 495 Property Tax—Appraiser Amendments—Rep. Jack Draxler (*Effective May 8, 2012*) Repeals a 36-month time limit for an uncertified or unlicensed appraiser trainee to perform an appraisal under the direction of a holder of an appraiser's certificate or license issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act.

- *Amends 59−2−701*

SB 2 Public Education Budget Amendments—Sen. Lyle Hillyard (*Effective July 1, 2012*) Sets the estimated minimum basic tax rate at .001665 for fiscal year 2012-13; this is an estimated rate for 2012-13 that will bring in $289,021,900 in revenues, an increase from the $284,221,713 for 2011-12.

- *Amends 53A−17a−133, 53A−17a−134, 53A−17a−135*

SB 58 Property Tax Valuation Amendments—Sen. Wayne Niederhauser (*Effective January 1, 2013*) Requires reporting of property tax property valuation reductions on appeal; requires an assessor to consider a valuation reduction within the past three years in determining the fair market value of property.

- *Amends 59−2−1002, 59−2−1003, 59−2−1004;*
- *Enacts 59−2−301.4*

SB 116 Armed Forces Property Tax Exemption—Sen. Luz Robles (*Effective January 1, 2013 if SJR 8 is approved by voters in the 2012 election*) Expands a property tax exemption related to military members to include members of the armed forces who performed qualifying active duty military service; qualifying active duty military service is defined and must occur outside the state.

- *Amends 59−2−1104, 59−2−1105*

SB 122 Urban Farming Assessment Act—Sen. Wayne Niederhauser (*Effective January 1, 2013*) Provides that land in a county of the first class that is used for urban farming may be assessed based on its value for agricultural purposes; the land must produce greater than 50% of the average agricultural production per acre for the type of land and area currently and for at least the two years prior to the assessment for urban farming, and be at least 2 contiguous acres in size, but less than 5 acres in size; provides for a 10-year rollback of taxes if the land ceases to be eligible for assessment under the urban farming provisions; enacts provisions relating to the assessment of land used for urban farming.

- *Enacts 59−2−1701, 59−2−1702, 59−2−1703, 59−2−1704, 59−2−1705, 59−2−1706, 59−2−1707, 59−2−1708, 59−2−1709, 59−2−1710, 59−2−1711, 59−2−1712*

SB 150 Local and Special District Amendments—Sen. Jerry Stevenson (*Effective May 8, 2012*) Among the amendments this bill makes related to local and special service districts, this bill provides for the continuation of the property tax levy after withdrawal of an area to pay for the proportionate share of local district bonds; and if the budget hearing is held in conjunction with a tax increase hearing, allows the budget hearing notice to be combined with the public hearing notice required for property tax increases.

- *Amends 17B−1−202, 17B−1−214, 17B−1−303, 17B−1−304, 17B−1−306, 17B−1−511, 17B−1−609, 17B−2a−404, 17B−2a−506, 17B−2a−704, 17B−2a−902, 17D−1−106, 17D−1−302, 17D−1−304, 20A−1−206, 20A−3−605, 73−5−15*

SB 221 Revenue and Tax Amendments—Sen. Curtis Bramble (*Effective May 8, 2012*) Amends the distribution of the multicounty assessing and collecting levy; clarifies the definition of "certified revenue levy" by specifically stating that it includes the multicounty assessing and collecting levy.

- *Amends 59-2-102, 59-2-1603*

SB 272 Property Tax Rate Amendments—Sen. Benjamin McAdams (*Effective May 8, 2012 and then retrospective to January 1, 2012*) Changes the calculation of the property tax certified tax rate by decreasing budgeted revenues for the prior year by an additional adjustment for the 5-year average redemption calculated for the prior year; defines a qualifying redemption as a redemption amount that is three times higher than the most recent year 5-year average calculated redemption amount; provides that if redemptions exceed three times the most recent 5-year average, the additional amount is carried forward to the next four calendar year redemption amounts and is added to those calendar redemptions at 1/4 per year.

- *Amends 59−2−924*

SJR 8 Joint Resolution on Property Tax Exemption for Military Personnel—Sen. Luz Robles (*Effective January 1, 2013 if approved by voters in the 2012 election*) Proposes to amend the Utah Constitution to provide that the primary residence of a person who is ordered to federal active duty (or that person's spouse, or both) may be exempt from property tax if

the person serves out of state for at least 200 days in a calendar year or 200 consecutive days.

2013

HB 54 Property Tax and Appraiser Amendments—Rep. Gage Froerer (*Effective May 14, 2013*) Establishes requirements for county property tax appeal hearing officers; beginning 01/01/14, provides that a county BOE may only allow an individual to serve as a hearing officer if the individual has completed a course the commission has developed or approved relative to training in property valuation and administrative law; allows a person to present evidence or provide property tax information on behalf of another person in a property tax appeal under certain circumstances; provides that in reviewing evidence, a county BOE and the commission are to consider and weigh: (1) the accuracy, reliability and comparability of the evidence presented by the owner or county, (2) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold after the lien date, (3) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time and the manner in which the property was offered for sale, and (4) if submitted, other evidence that is relevant to determining the FMV of the property; establishes that only a person who is a licensed appraiser may present an opinion of value and only a person who is not a licensed appraiser may present a price estimate; addresses contingent fees for both a licensed appraiser and a person providing a price estimate.

- *Amends 59-2-1001, 59-2-1004, 59-2-1006, 61-2g-301, 61-2g-406, 61-2g-407*

HB 67 Property Taxation Revisions—Rep. Gage Froerer (*Effective January 1, 2014*) Applies the 45% primary residential exemption to household furnishings, furniture and equipment owned by the owner of the dwelling unit and used exclusively within a dwelling unit that is the primary residence of a tenant; increases the property tax exemption for personal property to $10,000; allows a county assessor to require the taxpayer to file a signed statement as described in Section 59-2-306 the first calendar year the taxpayer qualifies for the personal property exemption and provides that after the first year, the signed statement may only require the taxpayer to certify, under penalty of perjury, that the taxpayer qualifies for the personal property exemption.

- *Amends 59-2-102, 59-2-103.5, 59-2-1105, 59-2-1108, 59-2-1109, 59-2-1115*

HB 74 Property Tax Modifications—Rep. John Mathis (*Retrospective to January 1, 2013*) Defines "split estate mineral rights owner" and provides that mineral extraction by a split estate mineral rights owner does not trigger the rollback tax on the associated land that has become ineligible for FAA assessment; in addition, provides that land that became ineligible for FAA assessment only as a result of a split estate mineral rights owner exercising the right to extract a mineral, qualifies for FAA assessment the first year the land resumes being actively devoted to agricultural use.

- *Amends 59-2-102, 59-2-503, 59-2-506*

HB 86 Property Tax Rate Certification Date—Rep. Merrill Nelson (*Retrospective to January 1, 2013*) Provides that if the governing body of a taxing entity does not receive the taxing

entity's certified tax rate at least 7 days prior to June 22, the governing body shall, within 14 days after receiving the certified tax rate from the county auditor, adopt a proposed or final tax rate.

- *Amends 59-2-912*

HB 112 Assessment of Property if Threatened or Endangered Species is Present—Rep. Michael Noel (*Effective January 1, 2014***)** Requires a county assessor to consider in the county assessor's determination of the fair market value of property whether a threatened or endangered species is present.

- *Enacts 59-2-301.5*

SB 1 Public Education Base Budget—Sen. Howard Stephenson (*Effective July 1, 2013*) Sets the estimated minimum basic tax rate at .001691 for fiscal year 2013-14; this is an estimated rate for 2013-14 that will bring in $294,092,000 in revenues, an increase from the $289,021,900 for 2012-13.

SB 35 Property Taxation of Business Personal Property—Sen. Wayne Harper (*Effective January 1, 2014*) Increases the property tax exemption for personal property to $10,000 aggregate FMV per county; allows a county assessor to require the taxpayer to file a signed statement as described in Section 59-2-306 the first calendar year the taxpayer qualifies for the personal property exemption and provides that after the first year, the taxpayer is only required to certify, under penalty of perjury, that the taxpayer qualifies for the exemption.

- *Amends 59-2-1115*

SB 238 Property Tax Amendments—Sen. Curtis Bramble (*Effective January 1, 2014*) Modifies the property tax exemption for property owned by a nonprofit entity used exclusively for religious, charitable, or educational purposes to provide that a nonprofit entity includes an entity if the: (1) entity is treated as a disregarded entity for federal income tax purposes; (2) entity is wholly owned by, and controlled under the direction of, a nonprofit entity; and (3) net earnings and profits of the entity irrevocably inure to the benefit of a nonprofit entity; provides that a county legislative body may reduce the value of a property, or issue a refund of property taxes paid, on a property for which an appeal has not been filed if: (1) the county BOE, the commission, or a court reduces the value of the property, (2) the property is assessed in the next calendar year at a value that is at least 5 times greater than the value established at the time of the valuation reduction, and (3) the county legislative body determines that the assessed value exceeds fair market value.

- *Amends 59-2-108, 59-2-301.4, 59-2-1002, 59-2-1101*

SB 269 Property Tax Revisions—Sen. John Valentine (*Effective May 14, 2013*) Authorizes a taxing entity to levy a property tax that exceeds a maximum levy if the tax rate the taxing entity imposes is at or below the taxing entity's certified tax rate.

- *Amends 59-2-914*

2014

HB 1 Public Education Base Budget Amendments—Rep. Bradley G. Last (*Effective July 1, 2014*) This bill requires each school district is to impose a minimum basic tax rate that generates $296,709,700 in revenues statewide and establishes a preliminary tax rate estimate for the 2014-15 minimum basic tax rate remains at .001477. It sets the value of the WPU at $2,659 for special education and career and technology add-on programs and $2,899 for all other programs.

- *Amends 53A-17a-135*

HB 93 Property Tax Assessment Amendments—Rep. Brian M. Greene (*Effective January 1, 2015*) This bill defines "diminished productive value"; and requires a county assessor to consider diminished productive value in determining the fair market value of property.

- *Enacts 59-2-301.6*

HB 123 Property Tax Lien Amendments—Mark A. Wheatley (*Effective May 13, 2014*) This bill: prohibits a county from reassigning a lien on real property.

- *Amends 17-50-336*

HB 273 Property Tax Residential Exemption Amendments—Rep. V. Lowry Snow (*Effective January 1, 2015*) This bill defines "part-year residential property" as property that becomes residential property after January 1, and provides the following process for part-year residential property to receive the primary residential exemption: (1) property must be used as residential property for at least 183 consecutive days during the calendar year for which the exemption is claimed, (2) the owner must apply to the county board of equalization in all cases, (3) the application must be filed on or before November 30 of the year for which the exemption is claimed, and (4) if the application is filed on or after May 1 of the year for which the exemption is claimed, the county board of equalization may require an application fee of no more than $50.

- *Amends 17-41-101, 59-2-102, 59-2-103, 59-2-103.5, 59-2-804, 59-7-302*

HB 356 New Convention Facility Development Initiative—Rep. Brad R. Wilson (*Effective July 1, 2014 and January 1, 2015*) This bill enacts the New Convention Hotel Development Incentive Act; establishes a refundable corporate and individual income tax credit beginning January 1, 2015 for the owner of a new convention hotel or a local government entity in the amount of state and local sales tax revenue generated from sales related to the construction of a new convention hotel and from sales on hotel property, and other local taxes; establishes requirements and criteria for qualifying for a tax credit; establishes a process for applying for and the issuance of a tax credit certificate, including an agreement between the Governor's Office of Economic Development and the hotel owner or local government in which the hotel is located; authorizes a community development and renewal agency of a host local government to receive incremental **property tax** revenue generated from hotel property during the eligibility period; limits how money derived from a tax credit and incremental property tax revenue may be spent; establishes an independent review committee to review tax credit applications; grants the Governor's Office of Economic Development rulemaking authority to carry out its responsibilities under and to implement provisions of this bill; beginning the second fiscal year after the fiscal year during which the Division of Finance receives notice that construction on a qualified hotel

has begun, requires the Division of Finance to, for two consecutive fiscal years, annually deposit $1.9 million of sales tax revenues into the Hotel Impact Mitigation Fund; requires a county in which a new convention hotel is located to make an annual payment into the Stay Another Day and Bounce Back Account.

SB 61 Revisions to Property Tax—Sen. Deidre M. Henderson (*Effective May 14, 2014*) This bill modifies the procedures and requirements for a calendar year entity imposing a property tax levy that exceeds the certified tax rate and, effective January 1, 2015, amends the timing for a public hearing held for imposing a judgment levy.

- *Amends 59-2-918.5, 59-2-919, 59-2-919.1, 63I-2-259*

SB 134 Taxation Related Referendum Amendments—John L. Valentine (*Effective May 14, 2014*) This bill: defines terms; sets different time periods for actions taken with regard to a referendum petition relating to property tax rates; addresses absentee ballots; exempts a referendum petition described in this bill from the voter information pamphlet requirements; addresses the tax rate if the referendum passes or fails; provides language for the ballot; and addresses payment of costs.

SB 180 Property Tax Modifications—Sen. Wayne A. Harper (*Retrospective to January 1, 2014*) This bill amends the tax rate for the multicounty assessing and collecting levy; amends the allocation of revenue collected from the multicounty assessing and collecting levy; provides that a county shall increase its county additional property tax rate by an amount sufficient to offset the decrease to the multicounty assessing and collecting levy; provides for the allocation of money in the Property Tax Valuation Agency Fund; consolidates additional county property tax administration levies; and amends funding of the Multicounty Appraisal Trust.

- *Amends 59-2-911, 59-2-924, 59-2-924.2, 59-2-1601, 59-2-1602, 59-2-1603, 59-2-1605, 59-2-1606, 63H-1-102;*
- *Repeals 59-2-1604*

SB 231 Agricultural Amendments—Sen. David Hinkins (*Effective May 13, 2014*) This bill states that, for purposes of the property tax exemption, "farm machinery and equipment" includes balers and cubers.

- *Amends 4-2-8.5, 4-2-8.6, 4-2-8.7, 4-10-2, 4-10-6, 4-10-7, 4-10-10, 4-11-2, 4-14-3, 4-14-13, 4-15-2, 4-15-7, 4-15-11, 59-2-102;*
- *Enacts 4-10-7.3, 4-15-1.5, 4-15-13*

SB 237 Urban Farming Amendments—Sen. J. Stuart Adams (*Effective May 13, 2014*) This bill expands the definition of "urban farming" to include a county of the second class if that county is at least 98% urban; states that land that is withdrawn from assessment under the Urban Farming Assessment Act is subject to a rollback tax for the previous five years.

- *Amends 59-2-1702, 59-2-1703, 59-2-1705*

SB 244 Modifications to Property Tax—Sen. Aaron Osmond (*Effective May 13, 2014*) This bill authorizes the county treasurer to provide property tax notices by electronic mail if the taxpayer makes an election to receive the notice by electronic mail.

- *Amends 59-2-327, 59-2-506, 59-2-913, 59-2-924.1, 59-2-1317, 59-2-1331, 59-2-1705*

2015

HB 56 Property Tax Definitions—Rep. V. Lowry Snow (*Retrospective to January 1, 2015*) This bill amends the definition of livestock, for property tax purposes, to include fish.

- *Amends 59-2-102*

HB 103 Taxation of Property Amendments—Rep. Douglas V. Sagers (*Effective January 1, 2016*) This bill requires a county assessor to consider whether property that is not currently used for the storage of hazardous waste or radioactive waste but has been used in the past for the storage of hazardous waste or radioactive waste in determining the fair market value of property; and provides that provisions requiring a county assessor to consider certain factors in determining the fair market value of property apply to the privilege tax.

- *Amends 59-2-301.7, 59-4-101*

HB 111 Payment of Property Tax Amendments—Rep. R. Curt Webb (*Effective May 12, 2015*) This bill provides that a county treasurer or other public official, public entity, or public employee may not require a property tax to be paid before the due date.

- *Amends 59-2-1330, 59-2-1331, 59-2-1332, 59-2-1332.5*

HB 204 Tax Increment Amendments—Rep. Jeremy A. Peterson (*Effective May 12, 2015*) This bill provides that "tax increment" may be generated from the funds of all tax levies, including funds restricted for a particular use by statute to the extent bond covenants are not impaired.

- *Amends 17C-1-102*

HB 211 Armed Forces Property Tax Exemption—Rep. Curtis Oda (*Retrospective to January 1, 2015*) This bill increases the amount of taxable value of property that is exempt from property taxation under the armed forces exemption from $200,000 (adjusted for inflation) to $252,126 (adjusted for inflation); provides that property is considered to be the primary residence of a veteran with a disability or an active duty military member who is admitted as an inpatient at a health care facility, and thus is allowed the armed forces exemption.

- *Amends 59-2-1101, 59-2-1104, 59-2-1105*

HB 276 Agriculture Structure Amendments—Rep. Mike K. McKell (*Effective May 12, 2015*) This bill defines the term "high tunnel" to mean a structure used for the storing, keeping, sale, or storage of an agricultural commodity; states that a municipality building code does not apply to a high tunnel; states that a high tunnel is exempt from assessment for property taxation purposes.

- *Amends 10-9a-525, 59-2-507, 59-2-1101, 59-2-1102*

SB 62 Certified Tax Rates Amendments—Sen. Wayne A. Harper (*Effective May 12, 2015*) This bill requires the State Tax Commission to: (1) increase a school district's certified tax rate by the amount necessary to offset a decrease in revenues that may result from the

December 31, 2016 repeal of Section 59-2-924.3, and (2) decrease a school district's certified tax rate by the amount necessary to offset an increase in revenues that may result from the December 31, 2016 repeal of Section 59-2-924.3; provides that a school district is not subject to notice and public hearing requirements with respect to the certified tax rate adjustments.

- *Amends 9-2-924.2, 63I-1-259*

SB 78 School District Property Tax Amendments—Sen. Howard A. Stephenson (*Effective May 12, 2015*) This bill removes the 5-year time limit on the requirement that a new district and remaining district continue to impose property tax levies that were imposed by the divided school district in the taxable year prior to the calendar year in which a new district begins to provide educational services.

- *Amends 53A-2-118.4*

SB 97 Property Tax Equalization Amendments—Sen. Aaron Osmond (*Effective July 1, 2015*) This bill creates the Minimum Basic Growth Account; increases the revenues for the minimum basic tax rate from $296,709,700 in revenues statewide to $380,172,300, with the preliminary estimate for the minimum basic tax rate increasing from .001477 to .001764; requires the state to contribute to each school district the difference between the minimum basic tax rate and a rate that generates $75 million; distributes money deposited into the Minimum Basic Growth Account to fund the state's portion of the voted levy guarantee, the Capital Outlay Foundation Program, and the Capital Outlay Enrollment Growth Program.

- *Amends 11-13-302, 53A-17a-103, 53A-17a-133, 53A-17a-135, 53A-17a-135.1, 59-2-102*

SB 165 Property Tax Valuation and Assessment Modifications—Sen. Curtis S. Bramble (*Effective January 1, 2016*) This bill authorizes the State Tax Commission to consult with a county during the valuation process; limits the county's ability to appeal to the Commission the Commission assessed property as follows: the county may be a party at a hearing that a property owner appeals if the county applies to the Commission no later than 30 days after the date the owner applied to the Commission; or if the property owner does not appeal, a county may not initiate an appeal to the Commission unless the county reasonably believes the Commission under-assessed the lesser of 50% or more of the current value or 50% or more of the prior year value; requires a majority of the members of the county legislative body to approve filing an application for an appeal.

- *Amends 59-2-201, 59-2-802, 59-2-803, 59-2-1007, 63I-2-259*

SB 199 Local Government Revisions—Sen. Karen Mayne (*Effective May 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.

- *Amends 10-1-104, 10-1-114, 10-2-101, 10-2-102, 10-2-103, 10-2-104, 10-2-105, 10-2-106, 10-2-107, 10-2-108, 10-2-109, 10-2-110, 10-2-111, 10-2-112, 10-2-113, 10-2-114, 10-2-115, 10-2-116, 10-2-117, 10-2-118, 10-2-119, 10-2-120, 10-2-121, 10-2-123, 10-2-124, 10-2-125, 10-2-126, 10-2-127, 10-2-128, 10-2-129, 10-2-130, 10-2-301.5, 10-2-302, 10-2-401, 10-2-402, 10-2-403, 10-2-405, 10-2-407, 10-2-408, 10-2-408.5, 10-2-411, 10-2-413, 10-2-414, 10-2-415, 10-2-416, 10-2-418, 10-2-425, 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, 10-3-205.5, 10-3-1302, 10-3b-102, 10-3b-103, 10-3b-202, 10-3b-501, 10-3b-502, 10-3b-503, 10-3b-504, 10-3b-505, 10-3b-506, 10-3b-507, 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, 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-307, 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, 7B-2a-1110, 17B-2a-1111, 17B-2a-1112, 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*

2016

HB 1 Public Education Base Budget Amendments—Rep. Steve Eliason (*Effective July 1, 2016*) This bill requires each school district to impose a minimum basic tax rate that generates $392,266,800 (up from $380,172,300) and sets the estimated minimum basic tax rate at .001695 (previously .001764) for fiscal year 2016-2017.

- *Amends 53A-17a-133, 53A-17a-135*

HB 17 Assessment Area Foreclosure Amendments—Rep. Curt Webb (*Effective May 10, 2016*) This bill modifies the methods by which a local entity may enforce an assessment lien and makes technical and conforming changes.

- *Amends 11-42-202, 11-42-207, 11-42-502;*
- *Enacts 11-42-502.1*

HB 23 Privilege Tax Amendments—Rep. Jon Stanard (*Retrospective to January 1, 2015*) This bill modifies the privilege tax statute to reflect that 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.

- *Amends 59-4-101*

HB 25 Property Tax Changes—Rep. Daniel McCay (*Effective January 1, 2017*) This bill modifies the calculation of new growth as part of the certified tax rate for property tax; "Eligible new growth" is determined from three areas: (1) locally assessed real property, (2) state assessed real and personal property and (3) project area incremental value when the value is no longer being used to provide tax increment to a redevelopment agency; locally assessed personal property value changes will impact the certified tax rate but will no longer be considered new revenue for a taxing entity; negative new growth will no longer occur, but a zero floor will be used; creates a benchmark value for centrally assessed real and personal property beginning in tax year 2015, and the difference between the current year value and the benchmark value will be new growth; a zero will be used if the value calculated is negative; and the term "ad valorem property tax revenue" will no longer include the collection of revenues from redemptions.

- *Amends 20A-7-613, 53A-16-106, 53A-16-113, 53A-17a-103, 53A-17a-133, 53A-17a-164, 53A-19-105, 59-2-102, 59-2-913, 59-2-919, 59-2-924, 59-2-924.3, 59-2-926, 63I-1-259*

HB 26 Revenue and Taxation Interim Committee Report—Rep. Daniel McCay *(Effective May 10, 2016)* This bill repeals certain reports to and by the Revenue and Taxation Interim Committee, including the report made by the **Property Tax** Division on counties' mass appraisal database and the reports by the economists on the sales tax exemptions for machinery and equipment purchased by: (1) a manufacturing facility, mining establishment, or web search portal establishment under Section 59-12-104(14); and (2) an amusement, gambling, or entertainment establishment under Section 59-12-104(76); modifies the report by the Property Tax Division on equal payment agreements so that it is due only if the division enters into an equal payment agreement; and requires that all mandated reports be provided electronically to the committee.

- *Amends 35A-5-306, 59-1-213, 59-1-304, 59-2-303.1, 59-2-1308.5, 59-5-102, 59-7-607, 59-7-612, 59-7-613, 59-7-614.2, 59-7-614.5, 59-7-614.7, 59-7-614.8, 59-7-701, 59-7-903, 59-9-101, 59-10-1002.1, 59-10-1010, 59-10-1012, 59-10-1013, 59-10-1029, 59-10-1030, 59-10-1107, 59-10-1108, 59-10-1304, 59-12-103.1, 59-12-104, 59-12-104.2, 59-12-104.5, 59-23-4, 63M-4-505, 63N-2-810;*
- *Repeals 59-26-110*

HB 32 Subdivision Base Parcel Tax Amendments—Rep. Curt Webb (*Effective May 10, 2016*) This bill addresses the payment of property tax on a base parcel that is subdivided into one or more parcels; modifies the requirements for a notice of property tax delinquency; and describes the procedure by which an owner of a portion of a base parcel whose property tax is delinquent may redeem the owner's portion of the base parcel.

- *Amends 59-2-102, 59-2-1332.5, 59-2-1346, 59-7-302;*
- *Enacts 59-2-1331.5*

HB 104 Property Taxation Amendments—Rep. Jeremy Peterson (*Effective May 10, 2016*) This bill permits the county auditor to provide a taxpayer certain notices by electronic means if the taxpayer elects to receive the notice by electronic means; requires that if the receipt of notice sent by electronic means cannot be verified 14 days or more before the county BOE meets and the taxing entity holds a public hearing on a proposed increase in

the certified tax rate, the notice required for a certified tax rate increase shall also be sent by mail; and provides a method for a taxpayer to revoke an election to receive notices by electronic means.

- *Amends 59-2-102, 59-2-918.5, 59-2-918.6, 59-2-919.1, 59-2-1004*

HB 161 Agriculture Parcel Amendments—Rep. Mike McKell (*Effective May 10, 2016*) This bill provides that a county legislative body may enact an ordinance allowing division of a parcel of land with an existing family dwelling, under certain circumstances, without complying with plat requirements; and provides for the enforcement of plat requirements if a parcel created under this bill is used for nonagricultural purposes.

- *Amends 17-27a-605*

HB 208 Tax Issues Amendments—Rep. Steve Eliason *(Effective July 1, 2016)* This bill clarifies from which fund payments for certain tax credits should be paid; addresses the circumstances for which a transfer is made from the General Fund into the Education Fund for tax credits related to energy efficient vehicles; and addresses payment transfers for various tax credits and refunds.

- *Amends 59-2-1208, 59-2-1209, 59-7-605, 59-7-614.1, 59-7-618, 59-10-1005, 59-10-1009, 59-10-1033, 59-10-1105, 59-13-202*

HB 402 Real Estate Amendments—Rep. Gage Froerer (*Effective May 10, 2016*) This bill changes the requirements for an appraiser involved in a property tax appeal as follows: (1) a licensed or certified appraiser may provide consultation services in a property tax appeal for a contingent fee; (2) a licensed or certified appraiser may advocate for a client in a property tax appeal as long as they do not provide an opinion of value; and (3) a licensed or certified appraiser may provide an opinion of value, present evidence, or provide tax information in a property tax appeal of the personal residence of the licensed or certified appraiser despite any personal bias.

- *Amends 57-17-3, 59-2-1017, 61-2-203, 61-2c-102, 61-2c-301, 61-2c-401, 61-2c-402, 61-2c-507, 61-2e-204, 61-2e-301, 61-2e-304, 61-2e-306, 61-2e-307, 61-2e-401, 61-2f-102, 61-2f-202, 61-2f-307, 61-2f-401, 61-2f-402, 61-2f-404, 61-2g-301, 61-2g-406, 61-2g-501, 61-2g-502*

HB 428 Local Government Bonding Amendments—Rep. Douglas Sagers (*Effective May 10, 2016*) This bill authorizes a local political subdivision to issue negotiable bonds to pay claims, judgments, or settlements in certain circumstances; specifies a maximum maturity date for bonds issued to pay certain claims, judgments, or settlements; provides that a political subdivision that imposes a property tax levy for certain purposes shall comply with certain notice and public hearing requirements; and provides a sunset of the authorization of a local political subdivision to issue negotiable bonds to pay claims, judgments, or settlements in certain circumstances.

- *Amends 11-14-103, 63G-7-702, 63G-7-704*

SB 38 School Funding Amendments—Sen. Howard Stephenson (*Effective July 1, 2016*) This bill amends the definition of "district local property tax revenues" to include school district revenues expended for recreational facilities and revenues received from certain state

guarantees; beginning January 1, 2017, creates a separate property tax levy specifically for charter schools so school districts no longer have to collect that funding on behalf of charter schools; repeals, beginning July 1, 2017, the allocation of school district revenues which currently is 25% of the district per pupil local revenues distributed to charter schools; requires the Tax Commission to decrease the board local levy rate imposed by a local school board by the amount necessary to offset any increase from the new charter school levy, resulting in revenue neutrality for school districts and no increase in taxes for taxpayers; requires the charter school levy to be separately stated on the property tax notice; requires the county treasurer to collect the charter school levy revenue and remit the money monthly to the state treasurer, who then deposits the revenues into the Charter School Levy Account; and finally, the State Board of Education distributes the revenue based upon guidelines outlined in Section 53A-1a-513.1.

- *Amends 53A-1a-513, 53A-17a-105, 53A-17a-164, 63I-2-253;*
- *Enacts 53A-1a-513.1, 53A-1a-513.2*

SB 68 Property Tax Amendments –Sen. Wayne Harper (Contingent effective date) This bill provides for a property tax exemption for machinery and equipment with an economic life of at least 3 years that is leased to government entities for one or more years; if the property is leased for less than an entire calendar year, the claimant pays a proportional tax; the exemption must be applied for annually on or before April 1 unless the lease is entered into on or after March 1, in which case the exemption must be applied for within 30 days; effective on January 1, 2017, if the amendment to the Utah Constitution proposed by S.J.R. 3, Proposal to Amend Utah Constitution—Property Tax Exemptions, 2016 General Session, passes the Legislature and is approved by a majority of those voting on it at the next regular general election.

- *Enacts 59-2-1116*

SB 112 Property Tax Assessment Amount Amendments—Sen. Howard Stephenson (*Retrospective to January 1, 2016*) This bill addresses the burden of proof in appeals of property tax assessments by codifying that an assessing authority has the burden of proof on an appeal if the assessing authority presents evidence or asserts that the fair market value of the property is greater than the value originally assessed by the assessing authority.

- *Enacts 59-2-109*

SB 120 Property Tax Notice Amendments—Sen. Howard Stephenson (*Retrospective to January 1, 2016*) For purposes of the advertisement used to provide notice of a proposed property tax increase, this bill defines "last year's property tax budgeted revenue" to not include revenue received by a taxing entity from a debt service levy voted on by the public.

- *Amends 59-2-919*

SB 151 Community Development and Renewal Agencies Act Revisions—Sen. Wayne Harper (*Effective May 10, 2016*) This bill replaces the current Title 17C redevelopment projects, urban renewal, economic development, and community development, with a community reinvestment project area (CRA); replaces the term "community development and renewal" with "community reinvestment"; ensures that taxing entities receive new growth when an agency terminates a project; creates a formal process to terminate a project so that

all affected parties are notified; provides a single November annual report to provide more current and useful information and replace the current two report system for submittal to the Tax Commission, State Board of Education and each taxing entity from which the project receives funds.

SB 164 Local Government Modifications—Sen. Deidre Henderson (*Retrospective to January 1, 2016*) This bill provides that a taxpayer who pays less than the full amount of the items listed on the taxpayer's property tax notice may direct how the county treasurer allocates the partial payment between the amounts due.

- *Amends 10-5-107, 10-5-114, 10-5-129, 10-6-111, 10-6-117, 10-6-135, 10-6-139, 11-13-513, 11-42-401, 17-31-5.5, 17B-1-613, 17B-1-902, 59-2-1317*

SB 173 State Fair Park Revisions—Sen. Kevin Van Tassell (*Effective May 10, 2016*) This bill provides that a person who executes a development agreement with the Utah State Fair Corporation shall pay a tax equivalent payment in accordance with Title 59, Chapter 3, Tax Equivalent Property Act.

- *Amends 63B-18-302, 63H-6-101, 63H-6-102, 63H-6-103, 63H-6-104, 63H-6-107;*
- *Enacts 63H-6-104.5, 63H-6-108, 63H-6-109, 63H-6-201, 63H-6-202, 63H-6-203, 63H-6-204, 63H-6-205;*
- *Repeals 63A-5-306*

SB 228 Multicounty Assessing and Collecting Levy—Sen. Howard Stephenson (*Effective May 10, 2016*) This bill provides for an additional authorized use of the revenue generated from the multicounty assessing and collecting levy that is allocated to the Multicounty Appraisal Trust.

- *Amends 59-2-1606*

SB 245 Personal Property Amendments—Sen. Deidre Henderson (*Effective January 1, 2017*) This bill amends the description of personal property to include a pipe laid in or affixed to land whether or not the ownership of the pipe is separate from the ownership of the underlying land.

- *Amends 59-2-102*

SJR 3 Proposal to Amend Utah Constitution—Property Tax Exemptions—Sen. Wayne Harper (*Contingent effective date*) Proposes to amend the Utah Constitution to allow property leased by the state or by a political subdivision of the state to be exempt from property tax, as provided by statute; directs the lieutenant governor to submit this proposal to voters; and provides a contingent effective date of January 1, 2017 if approved by a majority of voters at the next regular general election.

- *Amends Article XIII, Section 3*

2017

HB 26 Revenue and Taxation Modifications—Rep. Daniel McCay *(Retrospective to January 1, 2017)* Amends the definition of locally assessed new growth to exclude a change in assessed value that occurs due to the assessment of the property under the Farmland Assessment Act or the Urban Farming Assessment Act, and considers this change in assessed value as reappraisal.

- *Amends 59-2-924*

HB 47 Property Tax Assessment Appeal Amendments—Rep. Joel K. Briscoe *(Effective May 9, 2017)* Provides that the time period for filing an appeal under the Farmland Assessment Act and the Urban Farming Assessment Act is 45 days; requires a county to notify an owner of a timely filed application if that application is incomplete and provides the owner 30 days to complete the application before the application is deemed denied.

- *Amends 59-2-502, 59-2-506, 59-2-508, 59-2-1705, 59-2-1707*
- *Enacts 59-2-516, 59-2-1713*

HB 64 Property Tax Relief Amendments—Rep. Jeremy A. Peterson *(Retrospective to January 1, 2017)* Provides that a surviving spouse may claim property tax relief regardless of the age of the surviving or deceased spouse if the surviving spouse otherwise meets the requirements for relief, is a member of the deceased spouse's household at the time of the deceased spouse's death, and is unmarried at the time the claim is filed.

- *Amends 59-2-1202*

HB 70 Common Area Assessment Amendments—Rep. Gage Froerer *(Effective May 9, 2017)* Allows a county assessor to consider that a property is a common area or facility when assessing the fair market value of property that is described in Title 57, Chapters 8 or 8a.

- *Amends 59-2-301.1*

HB 258 Veterans Tax Amendments—Rep. Val L. Peterson (*Effective January 1, 2019 contingent upon passage of H.J.R. 7, Proposal to Amend Utah Constitution—Active Military Property Tax Exemption, at the next regular general election)*(Amends the definition of qualifying active duty military service to modify the time period during which a military member shall complete active duty military service to be eligible for a property tax exemption from 200 days in a calendar year to 200 days in any continuous 365-day period; and modifies the application requirements for claiming the qualifying active duty military service property tax exemption to include a statement listing the dates on which the qualifying active duty military service began and ended.

- *Amends 59-2-1104, 59-2-1105*

HJR 7 Proposal to Amend Utah Constitution—Active Military Property Tax Exemption—Rep. Val L. Peterson *(Effective January 1, 2019 contingent upon voter approval at the next regular general election)* Proposes to amend the Utah Constitution to modify the time period during which a military member shall complete active duty military service to be eligible for a property tax exemption from 200 days in a calendar year to 200 days in any continuous 365-day period.

- *Amends ARTICLE XIII, SECTION 3*

SB 1 Public Education Base Budget Amendments –Sen. Lyle W. Hillyard *(Effective July 1, 2017)* Requires each school district to impose a minimum basic tax rate that generates $399,041,300 (up from $392,266,800) and sets the preliminary estimate for the minimum basic tax rate at .001596 (previously .001695) for fiscal year 2017-18.

- *Amends 53A-17a-135*

SB 93 Property Assessment Notice Amendments—Sen. Wayne A. Harper *(Effective January 1, 2018)* Requires the county treasurer to provide notice to an owner of property for which a municipality or local district has incurred unpaid costs and expenses and indicates the information that must be included on that notice.

- *Amends 10-11-4, 17-24-1, 17B-1-902*

SB 94 Local District Revisions—Sen. Lincoln Fillmore *(Effective January 1, 2018)* Modifies the circumstances under which a local district or water conservancy district may levy or collect a property tax that exceeds the certified tax rate; and imposes requirements for a member of an appointed board of trustees to report the property tax increase to the legislative body that appointed or nominated the member to the board of trustees.

- *Amends 17B-1-1001, 17B-2a-1009*
- *Enacts 17B-1-1003*

SB 157 Changes to Property Tax—Sen. Curtis S. Bramble *(Retrospective to January 1, 2017)* Defines aircraft pricing guide as the Airliner Pricing Guide, or Aircraft Bluebook Price Digest if the aircraft is not listed in the Airliner Pricing Guide, and provides that if neither of these exist or neither reasonably reflects the FMV of the aircraft, the Tax Commission may use another pricing guide to determine FMV; requires that the FMV of an aircraft shall include a fleet adjustment and if the pricing guide does not include a fleet adjustment, the Tax Commission shall make a fleet adjustment by reducing the aircraft pricing guide value of each aircraft in the fleet by 0.5% for each aircraft over three aircraft up to a maximum 20% reduction; and allows the Tax Commission to use an alternative method for valuation if it has clear and convincing evidence that the aircraft values reflected in the pricing guide do not reasonably reflect FMV and cannot identify an alternative pricing guide from which it may determine aircraft FMV.

- *Amends 59-2-201*

2018

HB 21 Changes to Property Tax—Rep. Daniel McCay *(Effective May 8, 2018)* Codifies the calculation of the certified property tax rate by adjusting eligible new growth to account for collection rates over the previous five years; extends the time period in which a taxpayer may appeal the valuation of centrally assessed property to the Tax Commission from 30 to 90 days, and for counties from 30 to 60 days; and requires the Tax Commission to disclose, upon request, to a nonprofit organization representing a county, the name of the property owner filing the appeal, the assessed value, the years at issue, and the owner's proposed value.

- *Amends 59-1-404, 59-2-913, 59-2-924, 59-2-1007*

HB 143 Off-highway Vehicle Amendments—Rep. Michael Noel *(Effective January 1, 2019)*
Increases the maximum registration fee for an off-highway vehicle from $18 to $35 and provides that the maximum registration fee for a street legal all-terrain vehicle (ATV) may not exceed $72; eliminates the requirement that a street legal ATV also pay the motorcycle registration fee; and creates two new age-based fee schedules, one for an ATV that is not street legal, and one for a street legal ATV (both schedules lead to lower age-based fee than those vehicles previously paid).

- *Amends 41-6a-1509, 41-22-8, 59-2-405.2*

HB 168 Political Subdivision Lien Authority—Rep. R. Curt Webb *(Effective May 8, 2018)*
Prohibits a county treasurer from including a charge on the property tax notice unless inclusion is expressly authorized by statute; establishes that a political subdivision lien included on the tax notice has the same priority, collection procedures, and delinquency rules as property tax in certain circumstances; and provides that political subdivision liens eligible to become a tax notice charge include: fees for road damage caused by a railroad company, water distribution assessment areas, and neglected property removal.

- *Amends 10-7-30, 10-8-17, 10-8-19, 10-11-4, 11-42-202, 11-42-501, 11-42-502, 11-42-502.1, 11-42a-201, 11-42a-301, 11-42a-303, 17B-1-902, 17B-2a-506, 17B-2a-1007, 59-2-1305, 59-2-1317, 59-2-1323, 59-2-1324, 59-2-1331, 59-2-1332.5, 59-2-1326, 59-2-1327, 59-2-1332, 59-2-1333, 59-2-1335, 59-2-1338, 59-2-1339, 59-2-1342, 59-2-1343, 59-2-1345, 59-2-1346, 59-2-1349, 59-2-1351, 59-2-1351.1, 59-2-1351.5, 59-2-1352, 59-2-1353, 59-2-1355, 59-2-1358, 59-2-1359, 59-2-1360, 59-2-1361, 59-2-1362, 59-2-1363, 59-2-1365, 59-2-1366, 59-2-1372*
- *Enacts 11-58-101, 11-58-102, 11-58-103, 59-2-1301.5*
- *Repeals and reenacts: 10-7-31*

HB 293 Tax Rebalancing Revisions—Rep. Bradley Last *(Multiple effective dates)* For fiscal years beginning before July 1, 2023, sets a minimum basic tax rate floor of 0.0016 until July 1, 2022; establishes the weighted pupil unit value tax rate at 0.000069 for 2018 to be adjusted annually by the Legislature; sets the estimated minimum basic tax rate for 2018 at 0.001669; modifies the qualifications for the homeowner's and renter's credits to exclude individuals whom another individual claims a federal tax credit for under IRC Section 24(h)(4); annually increases the maximum homeowner's property tax credit until 2022; reduces the state's corporate and individual income tax rates from 5% to 4.95%; clarifies when an individual is considered to have domicile in this state for purposes of income tax; modifies the calculation of the taxpayer tax credit; creates a study of the federal Tax Cuts and Jobs Act; addresses the apportionment of business income for income tax purposes for tax years beginning on or after January 1, 2019 by: phasing in a requirement that certain taxpayers use only the sales factor to calculate the fraction for apportioning business income to the state, allowing an optional apportionment taxpayer to choose between phased-in single sales factor and an equally weighted method, and requiring an optional apportionment taxpayer that chooses to apportion business income using the phased-in single sales factor method to continue using that method of apportionment in subsequent years according to the phase-in schedule, and provides a method for a taxpayer to determine if the taxpayer is an optional apportionment taxpayer.

- *Amends 11-13-302, 11-13-310, 53E-2-304, 53F-2-102, 53F-2-201, 53F-2-203, 53F-2-205, 53F-2-301, 53F-2-303, 53F-2-312, 53F-2-503, 53F-2-515, 53F-2-601, 53F-2-704, 53F-3-102, 53F-8-302, 53F-8-303, 53F-8-402, 53F-9-302, 53G-3-304, 53G-6-705, 59-2-102, 59-2-926, 59-2-1208, 59-2-1209, 59-7-104, 59-7-110, 59-7-201, 59-7-302, 59-7-311, 59-7-312, 59-7-315, 59-10-104, 59-10-136, 59-10-1018, 63I-2-211, 63I-2-253, 63I-2-259, 63J-1-220,*
- *Enacts 53F-2-301.5, 53F-9-305, 53F-9-306, 59-1-102*
- *Repeals 53F-2-602, 53F-8-401, 53F-8-404, 53F-8-405, 53F-8-406, 53F-2-301, 59-7-302, 59-7-311, 59-7-312, 59-7-315*

SB 76 Commercial Property Tax Amendments—Sen. Daniel Hemmert *(Contingent effective date)* Allows a claimant an exemption from real property tax, if the property is leased exclusively to the state or a political subdivision of the state under a triple net lease for the taxable year (where the tenant is responsible for the property tax), and requires an application be submitted to the county BOE on or before May 1 of the year for which the exemption is sought; effective on January 1, 2019 only if 2018 SJR2 Proposal to Amend Utah Constitution—Property Tax Exemptions is approved by a majority of those voting on it at the next regular general election.

- *Enacts 59-2-1117*

SB 101 Tax Amendments—Sen. Lincoln Fillmore *(Effective May 8, 2018)* Requires county BOEs to list significant adjustments as a separate agenda item for a public hearing; and defines "significant adjustment" as a proposed county BOE adjustment that would result in a valuation difference from the original valuation by at least 20% and $1 million.

- *Amends 59-2-1004*

SB 124 Budget Deadline Amendments—Sen. Lincoln Fillmore *(Effective January 1, 2019)* Amends the deadline by which a taxing entity is required to adopt proposed budgets from June 22 to June 30.

- *Amends 10-5-109, 10-6-118, 17C-1-601.5, 53G-7-303, 59-2-924, 63H-1-701, 63H-2-502,*

SB 169 Motor Home Statewide Fee Amendments—Sen. Curtis Bramble *(Effective January 1, 2019)* Enacts an age-based uniform statewide fee for motor homes instead of the current 1% value based fee.

- *Amends 59-2-405.3, 59-2-407*

SB 200 Aeronautics Amendments—Sen. Wayne Harper *(Effective January 1, 2019)* Transfers aircraft registration and uniform fee responsibilities from the Tax Commission to the Department of Transportation.

- *Amends 9-7-401, 59-2-407, 59-2-924.2, 59-7-614, 59-10-1014, 72-10-109, 72-10-110, 72-10-112*
- *Enacts 72-10-110.5*
- *Repeals 59-2-404*

SB 221 Property Tax Abatement for Indigents—Sen. Deidre Henderson *(Effective May 8, 2018)* Allows a property owner dissatisfied with a county's decision on the property owner's application for an abatement or deferral of property tax under Section 59-2-1107 or 59-2-1108 to appeal that decision to the Tax Commission.

- *Amends 59-2-1109*

SB 226 Urban Farming Amendments—Sen. Kevin Van Tassell *(Effective January 1, 2019)* Expands the definition of "urban farming" to include any county that has adopted an ordinance governing urban farming in the county.

- *Amends 59-2-1702*
- *Enacts 59-2-1714*

SB 234 Utah Inland Port Authority—Sen. Jerry Stevenson *(Effective March 16, 2018)* Creates the Utah Inland Port Authority; establishes the duties, responsibilities, and powers of the Utah Inland Port Authority; establishes a board to govern the port authority and provides for the board membership, terms, and responsibilities and provides limits on board members; requires the port authority board to hire an executive director; defines land that is under the jurisdiction of the port authority; authorizes the port authority to work to establish an inland port and a foreign trade zone; provides for the port authority to receive 100% of tax increment funds for up to 25 years; authorizes the port authority board to hear and decide appeals and requests related to certain land use actions; requires the port authority to prepare and adopt a budget and provides a process for preparing, adopting, and amending a budget; requires the port authority to comply with certain audit requirements; and modifies tax increment provisions to require port authority board approval under certain circumstances relating to community reinvestment project area plans that include land under the port authority's jurisdiction.

- *Enacts 11-58-101, 11-58-102, 11-58-201, 11-58-202, 11-58-203, 11-58-204, 11-58-205, 11-58-206, 11-58-207, 11-58-301, 11-58-302, 11-58-303, 11-58-304, 11-58-305, 11-58-401, 11-58-402, 11-58-403, 11-58-404, 11-58-501, 11-58-502, 11-58-503, 11-58-504, 11-58-505, 11-58-601, 11-58-602, 11-58-701, 11-58-702, 11-58-703, 11-58-704, 11-58-705, 11-58-706, 11-58-801, 11-58-802, 11-58-803, 11-58-804, 11-58-805, 11-58-806, 11-58-901,*

SB 240 Military Installation Development Authority Amendments—Sen. Jerry Stevenson *(Effective May 8, 2018)* Creates the Military Installation Development Authority (MIDA) accommodations tax; establishes the maximum rate of the MIDA accommodations tax at 15% of the amounts paid or charged by the provider for accommodations and services; exempts amounts subject to the MIDA accommodations tax from the transient room and sales and use tax; requires private property owners within a project area to pay an annual payment to the MIDA equal to 1.2% of the taxable value of the parcel above the base taxable value of the parcel until the parcel obtains a certificate of occupancy and becomes subject to the property tax.

- *Amends 59-1-306, 59-12-104, 63H-1-102, 63H-1-302, 63H-1-502*
- *Enacts 59-28-108, 63H-1-205*

SB 244 Tax Reform Provisions – Sen. Howard A. Stephenson (*Effective May 8, 2018*) Amends provisions related to federal tax reform: Prohibits an individual from receiving the homeowner's or renter's credit if the individual is a dependent with respect to whom another individual claims certain tax credits; provides that a corporation may pay taxes on deferred foreign income in installments under certain circumstances; addresses when an individual is considered to have domicile in this state for purposes of income tax; and makes technical and conforming changes.

- *Amends 59-2-1208, 59-2-1209, 59-10-136*
- *Enacts 59-7-118*

SJR 2 Proposal to Amend Utah Constitution—Property Tax Exemptions—Sen. Daniel Hemmert *(Effective January 1, 2019 if approved by a majority of those voting at the next regular election)* Allows real property that the state or a local government entity leases from a private owner to be exempt from property tax, as provided by statute.

- *Amends Article XIII, Section 3*

2019

HB 11 Property Tax Amendments—Rep. Timothy D. Hawkes *(Retrospective to January 1, 2019)* Defines final assessed value as the value given to property by a county BOE, the Commission, or a court after an appeal; defines inflation adjusted value as the value calculated by changing the final assessed value for the previous year by the median property value change; defines qualified real property as property that during the previous taxable year was given a final assessed value and has not been further improved; clarifies how a party satisfies the party's burden of proof when appealing a valuation to the county board of equalization or the Commission; modifies which party has the burden of proof for appeals involving qualified real property; and eliminates the presumption of correctness for appeals to the Commission of a county board of equalization's determination of fair market value.

- *Amends 59-2-109, 59-2-303, 59-2-311, 59-2-919.1, 59-2-1004, 59-2-1004.5*
- *Enacts 59-2-303.2*

HB 24 Property Tax Exemptions, Deferrals, and Abatements Amendments—Rep. Steve Eliason *(Effective January 1, 2020)* Authorizes a person who is dissatisfied with a county property tax relief decision made by any designated decision-making authority to appeal to the Commission; and allows an armed forces claimant to claim an armed forces property tax exemption regardless of when the claimant had ownership of the property during the year for which the exemption is claimed (previously had to be owner of record on January 1).

- *Amends 59-2-1006, 59-2-1101, 59-2-1102, 59-2-1202*
- *Enacts 59-2-1801, 59-2-1802, 59-2-1803, 59-2-1804, 59-2-1805, 59-2-1901, 59-2-1902, 59-2-1903, 59-2-1904, 59-2-1905*
- *Repeals 59-2-1104, 59-2-1105, 59-2-1107, 59-2-1108, 59-2-1109*

HB 134 Area Assessment Charges – Rep. Joel Ferry (*Effective May 14, 2019*) This bill adds a precondition to an existing requirement that a property tax notice include certain language regarding charges and limits the amended language requirement to area assessment charges.

- *Amends 59-2-1317*

HB 231 Tangible Personal Property Revisions—Rep. Karianne Lisonbee *(Effective January 1, 2020)* Increases the amount of total aggregate taxable value of personal property per county that qualifies for a personal property tax exemption from $10,000 to $15,000; enacts a tax exemption for an item of business tangible personal property that is not critical to actual business operations if the acquisition cost of the item is less than $150, the county may not require a signed statement for property that qualifies for this exemption; amends filing requirements for a person who qualifies for the aggregate tax exemptions from tangible personal property for five consecutive years and files a signed statement for each of these years by prohibiting the county from requiring a signed statement for each continuing consecutive year the taxpayer qualifies for the exemption; and prohibits the

county from requiring a signed statement for items of tangible personal property that are exempt under §59-2-1115(2)(b) or (c).

- *Amends 59-2-1115*

HB 433 Inland Port Amendments—Rep. Francis D. Gibson *(Effective March 27, 2019)* Modifies property tax differential provisions, including authorizing the Utah Inland Port Authority to be paid property tax differential for an additional period of fifteen years if the board determines that it will produce a significant benefit; modifies the amount of property tax differential the Authority may use for operating expenses; extends to the Authority the applicability of provisions relating to tax credit incentives under 59-7-614.2 for economic development; and, effective January 1, 2020, provides that 50% of the sales tax revenue from transactions sourced to the project area shall be distributed to the Authority.

- *Amends 59-12-205, 63N-2-103*

HB 446 Truth in Taxation Revisions—Rep. Robert M. Spendlove *(Effective May 14, 2019)* Amends the date by which taxing entities are required to make a final budgeting decision related to additional ad valorem tax revenue after a truth in taxation hearing, from August 17to September 1; amends the date by which taxing entities are required to conduct budgeting activities from August 17 to September 1; amends provisions related to the submission of a resolution to the State Tax Commission; and provides a September 1 deadline for a public meeting that is part of the truth in taxation process if the taxing entity is a fiscal year taxing entity.

- *Amends 59-2-919, 59-2-920*

SB 4 Public Education Budget Adjustments – Sen. Lyle W. Hillyard (*Effective July 1, 2019*) Provides that the minimum basic local amount for the fiscal year beginning on July 1, 2019 is $490,684,600 (up from $408,073,800); sets the preliminary estimate for the mini mum basic tax rate for the fiscal year beginning on July 1, 2019 at .001588 (up from .001498); and sets the value of the weighted pupil unit at $3,532 for fiscal year 2020.

SB 13 Income Tax Domicile Amendments—Sen. Curtis S. Bramble *(Retrospective to a taxable year beginning on or after January 1, 2018)* By May 1, 2020, requires a county assessor to notify owners of residential property of a certification they must submit, and provides exceptions to this requirement; requires owners of residential property to certify whether they received the primary residential exemption on any property during any part of the current calendar year; the certification form must contain a statutorily proscribed statement informing the owner that claiming the primary residential exemption creates a rebuttable presumption of Utah domicile; failure to certify disqualifies the property from the primary residential exemption; amends the definition of resident individual for income tax purposes by removing the 183-day test; adds the 183-day test to the list of factors considered when weighing the preponderance of the evidence to determine domicile; amends the domicile rebuttable presumption from a person registering to vote in the state to a person that actually votes in this state and has not registered to vote in another state during that taxable year; and specifies the circumstances when a spouse is not considered to have domicile in the state when the other spouse has Utah domicile for income tax purposes.

- *Amends 59-2-103.5, 59-10-103, 59-10-136*

SB 77 Tax Increment Amendments—Sen. Curtis S. Bramble *(Effective May 14, 2019)* Provides the circumstances under which a community reinvestment agency may receive tax revenue resulting from a tax rate increase which occurs after the approval of a project area budget.
- *Amends 17C-1-102, 17C-1-103, 17C-1-407*

SB 179 Truth in Taxation Amendments—Sen. Lincoln Fillmore *(Effective May 14, 2019)* Limits the items a taxing entity can place on an agenda that includes discussion of a proposed tax increase; requires a taxing entity to conclude a public meeting on general business before beginning a public hearing to discuss a proposed tax increase; prohibits a taxing entity from holding a public hearing to discuss a proposed tax rate increase on the same day as another public hearing other than a budget hearing, a local district's or special district's fee hearing, or a town enterprise zone hearing; and prohibits unreasonable restriction on the number of individuals who offer public comment.
- *Amends 59-2-919*

SB 228 Public Infrastructure District Act—Sen. Daniel McCay *(Effective May 14, 2019)* Imposes a limit on a property tax levy for the operation of a public infrastructure district; allows local entities to create public infrastructure districts; allows a public infrastructure district to charge certain fees; allows a public infrastructure district to impose a property tax penalty in the event of nonpayment; and requires the inclusion of a property tax penalty that a public infrastructure district imposes on the property tax notice.
- *Amends 17B-1-102, 17B-1-1102, 59-2-1317*
- *Enacts 17B-2a-1201, 17B-2a-1202, 17B-2a-1203, 17B-2a-1204, 17B-2a-1205, 17B-2a-1206, 17B-2a-1207, 17B-2a-1208, 17B-2a-1209, 17B-2a-1210, 17B-2a-1211, 17B-2a-1212, 17B-2a-1213*

SB 246 Urban Farming Assessment Act Amendments—Sen. Jacob L. Anderegg *(Effective January 1, 2020)* Decreases the minimum acreage requirement for an urban farming assessment from two acres to one.
- *Amends 59-2-1702, 59-2-1703*

SB 263 Property Tax Definition Amendment—Sen. Todd Weiler *(Effective July 1, 2020)* Defines educational purposes for purposes of the property tax exemption to mean the same as that term is used in IRC Section 501(c)(3) and interpreted according to federal law.
- *Amends 59-2-1101*

SB 269 Military Development Authority—Sen. Jerry W. Stevenson *(Effective May 14, 2019)* Extends an authorization for the Military Installation Development Authority to receive a portion of the property tax allocation; provides that property owned by the Military Installation Development Authority is not subject to property tax or privilege tax; and extends to the Military Installation Development Authority the applicability of provisions relating to tax credit incentives for economic development.
- *Amends 63H-1-102, 63H-1-202, 63H-1-302, 63H-1-403, 63H-1-501, 63N-2-103*
- *Enacts 63H-1-206*

- *Coordinates with 2019's HB 433*

2020

HB 47 Property Tax Amendments – Rep. Steve Eliason (*Effective May 12, 2020*) Retrospective to January 1, 2020, modifies the definition of incremental value consistent with current practice to include project areas created under Title 11, Chapter 58, Utah Inland Port Authority Act; Title 63H, Chapter 1, Military Installation Development Authority Act; and Title 63N, Chapter 2, Part 5, New Convention Facility Development Incentives; effective January 1, 2021, modifies the definitions of "charitable purposes," "educational purposes," and "exclusive use" for purposes of claiming a property tax exemption and specifies activities that exclude a person from claiming a property tax exemption for charitable purposes, educational purposes, or religious purposes; and changes the effective date of the amendments to Section 59-2-1101 under S.B. 263, Property Tax Definition Amendment passed during the 2019 General Session from July 1, 2020 to January 1, 2021.

- *Amends 59-2-924, 59-2-1101*

HB 48 Acquisition Cost Definition – Rep. Robert M. Spendlove (*Effective May 12, 2020*) Removes the definition of "acquisition cost" from Sections 59-2-108 and 59-2-1115 of the property tax code and places that definition in Section 59-2-102 with the general property tax definitions for all of Title 59, Chapter 2.

- *Amends 59-2-102, 59-2-103, 59-2-108, 59-2-801, 59-2-804, 59-2-1101 (Superseded 07/01/20), 59-2-1101 (Effective 07/01/20), 59-2-1115, 59-7-302*

HB 50 Tax Exemption for Construction or Unoccupied Property – Rep. Douglas V. Sagers (*Effective May 12, 2020*) Modifies the definition of "residential property" for purposes of the Property Tax Act to include property that is under construction or unoccupied that the county assessor determines will be used as a primary residence; and provides that before a county assessor may apply the primary residential exemption to a property that is under construction or unoccupied, the county assessor must receive from the owner a signed declaration on a form prescribed by the commission declaring that the property will be used as primary residence when completed or occupied.

- *Amends 59-2-102, 59-2-103*

HB 51 Property Assessment Procedure Amendments – Rep. Steve Eliason *(Effective May 12, 2020*) Repeals Section 59-2-212 which authorized the Tax Commission to adjust and equalize the valuation of taxable property in any county that one or more members of the commission determined was over-assessed, under-assessed, or was not assessed.

- *Amends 59-2-212*

HB 53 Tangible Personal Property Tax Revisions – Rep. Karianne Lisonbee (*Multiple effective dates*) Beginning January 1, 2021, exempts all business personal property from property taxation if the item is owned by a business and has an acquisition cost of less than $500 (currently the property must not be critical to business operations, and must have an acquisition cost of less than $150); and retrospective to January 1, 2020, changes

the base year for purposes of calculating the inflation adjustment that applies to the property tax exemption for tangible personal property that has an aggregate taxable value of $15,000 or less from 2013 to 2019.

- *Amends 59-2-1115*

HB 138 Transportation Corridor Preservation Amendments – Rep. Kyle R. Anderson (*Effective May 12, 2020*) Establishes that greenbelt property that is voluntarily sold to a governmental entity for corridor preservation is subject to the rollback tax but is not subject to rollback tax if the land is acquired under eminent domain or the threat of eminent domain.

- *Amends 72-5-407*

HB 164 Property Tax Modifications – Rep. Jefferson Moss (*Effective May 12, 2020*) Requires that when an ownership interest in residential property changes, the county assessor shall provide the new owner a form prescribed by statute on which the new owner may declare that the residential property qualifies for the primary residential exemption; prohibits counties that require resident to file an application of primary residence from requesting more information on the application than is requested on the primary residential declaration form; retrospective to January 1, 2020, provides that a property tax notice shall include additional information, including the taxable value of the property, the deadline to appeal the valuation or equalization of the property, a statement that the taxpayer may not appeal the valuation of centrally assessed property to the county board of equalization, information related to the residential exemption, and if there is a change in state law that increases a tax rate stated on the notice, the percentage increase and the actual tax liability difference resulting from the change in rate.

- *Amends 59-2-103.5, 59-2-919.1*

HB 192 Property Tax Assessment Amendments – Rep. Mark A. Strong (*Effective January 1, 2021*) Defines the term "multi-tenant residential property;" authorizes a county assessor to assess multi-tenant residential property using an income approach if the county assessor finds that the income approach is a valid indicator of FMV for that class of property in the county and the income approach is used to value all property of that class within the county; requires a county assessor who begins or ceases using the income approach to value multi-tenant residential property to notify the commission on or before May 1 of the current tax year; authorizes a county assessor who uses the income approach to value multi-tenant residential property to relieve owners of the requirement to file a signed personal property statement for the property; requires the county assessor who relieves or ceases relieving property owners of the requirement to file a signed personal property statement to notify owners of the change on or before May 1 of the current tax year; and requires an owner who was relieved of the requirement to file a signed personal property statement to file such statement in the event that the owner appeals to the BOE or the commission.

- *Amends 59-2-102, 59-2-1004, 59-2-1006*
- *Enacts 59-2-301.8*

HB 268 Property Tax Notice Amendments – Rep. Steve Eliason (*Effective May 12, 2020*) Allows a person entitled to receive property tax information or notices from a governmental entity to designate an additional person to receive the information or notices; provides that a person entitled to receive property tax information or notices from a governmental entity under Sections 59-2-919, 59-2-919.1, and 59-2-1317, may only designate themself or one alternative person to receive the information or notices under those sections; allows designations to be made or revoked by filing a form prescribed by the commission with the governmental entity.

- *Amends 59-4-101*
- *Enacts 59-2-110*

SB 2 Public Education Budget Amendments – Sen. Lyle W. Hillyard *(Effective July 1, 2020*) Provides that the minimum basic local amount for fiscal year 2021 is $547,952,600 (up from $490,684,600); sets the preliminary estimate for the minimum basic tax rate for fiscal year 2021 at .001576 (down from .001588); sets the WPU value amount for fiscal year 2021 at $20,600,000 in statewide revenue (up from $18,800,000); and sets the preliminary estimate for the WPU value rate for fiscal year 2021 at 0.000060 (down from 0.000061).

- *Amends 53E-1-202, 53E-2-205, 53F-2-301.5, 53F-2-304, 53F-2-306, 53F-2-504, 63J-1-602.2*
- *Enacts 53F-9-103*
- *Repeals 53F-2-414*

SB 35 Circuit Breaker Amendments – Sen. Gene Davis (*Retrospective to January 1, 2020*) Modifies the definition of "homeowner," for purposes of property tax relief to exclude any residences that are owned in whole or part by any type of entity other than an individual or a qualifying trust; clarifies the formula for determining the amount of allowable property tax relief by including 3rd party payments in the calculation.

- *Amends 59-2-1202, 59-2-1203, 59-2-1206, 59-2-1220*

SB 141 Multicounty Assessing and Collecting Levy Amendments – Sen. Daniel Hemmert (*Retrospective to January 1, 2020*) Establishes the tax rate for the multicounty assessing and collecting levy for a calendar year beginning on or after January 1, 2020 and before January 1, 2025 at .000012; for a calendar year beginning on or after January 1, 2025 sets the multicounty assessing and collecting levy equal to the certified revenue levy.

- *Amends 59-2-1601, 59-2-1602, 59-2-1606*

SJR 9 Proposal to Amend the Utah Constitution – Use of Tax Revenue – Sen. Daniel McCay (*Effective January 1, 2021 subject to approval by a majority of those voting in the next regular general election*) Amends the Utah Constitution to allow revenue from taxes on intangible property and income to be used to support children and individuals with a disability.

2020 Fifth Special Session

HB 5003 School District Use of Property Tax Revenue – V. Lowry Snow (*Effective June 20, 2020*) This bill allows increased flexibility in a local school board's use of revenue from the capital local levy. This bill allows increased flexibility in a local school board's use of revenue from the capital local levy; imposes notice, hearing, and approval requirements on the expanded use of capital local levy revenue; and makes technical changes.

- *Amends 53F-8-303*

HB 5011 WPU Value Increase Guarantee – Rep. Mike Schultz (*Governor signed June 29, 2020*) This bill provides for an annual increase in the value of the weighted pupil unit in the Public Education Base Budget until a certain cumulative amount; and makes technical changes.

- *Amends 53F-9-201.1*

2021

HB 30 Tax Modifications – Rep. Stewart E. Barlow (*Effective May 5, 2021*) Authorizes the Tax Commission to disclose to a county, city, town, metro township, or military installation development authority tax collection data needed to verify revenue collected by the Tax Commission within the jurisdiction; clarifies that at least one new owner of residential property is required to sign a declaration that the property qualifies for the primary residential exemption (previously all new owners were required to sign); effective for a tax year beginning on or after January 1, 2021, reduces the rate used to calculate certain corporate and individual income tax credits from 5% to 4.95%.

- *Amends 19-3-106, 26-36b-208, 35A-8-308, 35A-8-309, 59-1-401, 59-1-403, 59-1-403.1, 59-1-404, 59-2-103.5, 59-2-1007, 59-2-1602, 59-7-118, 59-7-159, 59-7-504, 59-7-505, 59-7-507, 59-7-610, 59-7-619, 59-7-620, 59-10-103, 59-10-114, 59-10-137, 59-10-507, 59-10-514, 59-10-516, 59-10-522, 59-10-1007, 59-10-1017, 59-10-1017.1, 59-10-1022, 59-10-1023, 59-10-1028, 59-10-1035, 59-10-1036, 59-10-1403, 59-10-1403.3, 59-12-102, 59-12-103, 59-12-104, 59-12-209, 59-12-210, 59-14-212, 62A-11-328, 63G-2-302*
- *Repeals* 59-7-118.1, 59-7-504.1, 59-7-505.1, 59-7-507.1, 59-10-103.2, 59-10-114.1, 59-10-514.2, 59-10-516.1, 59-10-522.1, 59-10-1403.4, 59-12-103.3, 95
- *Sections impacted by Coordination Clause: 10-1-304, 10-3c-204, 59-12-102, 59-12-209, 59-12-210*

HB 221 Property Tax Records - Rep. Joel Ferry (*Effective May 5, 2021*) Clarifies that a record submitted by a taxpayer to establish eligibility for property tax exemption, deferral, abatement or relief is a private record for purposes of the Government Record Access and Management Act.

- *Amends 63G-2-302*

HB 270 Property Tax Valuation Amendments - Rep. Timothy D. Hawkes (*Retrospective to January 1, 2021*) Modifies the definition of "final assessed value" to include the value given to locally assessed real property by stipulation between the parties; defines

"qualifying change" for purposes of excluding locally assessed real property from being considered qualified real property as being either a physical improvement, a zoning change, or a change in the legal description; clarifies that a physical improvement is a qualifying change if the fair market value of a physical improvement is at least the greater of 10% of fair market value of the real property or $20,000; clarifies that a zoning change is a qualifying change if the fair market value of real property increases solely as a result of the zoning change; and clarifies that a change in the legal description of real property is a qualifying change if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.

- *Amends 59-2-109, 59-2-303.2, 59-2-1004*

HB 390 Urban Farming Amendments - Rep. Mike L. Kohler (*Effective May 5, 2021*) Modifies the definition of "urban farming" in all applicable counties to allow engaging in livestock production including grazing.

- *Amends 59-2-1702*

HCR 2 Concurrent Resolution on Effect of Federal Land Valuation Model - Rep. Keven J. Stratton (*Effective May 5, 2021*) Explains that the federal land valuation model, developed under the direction of the Federalism Commission, is meant only to help the state establish the fair market value of federal land within the state for purposes of showing the inadequacy of the federal Payments in Lieu of Taxes and must not be used for the purpose of greenbelt land valuation.

SB 1 Public Education Base Budget Amendments – Sen. Lincoln Fillmore (*Effective July 1, 2021*) Provides that the minimum basic local amount for fiscal year 2022 is $575,931,800 (up from $547,952,600); sets the preliminary estimate for the minimum basic tax rate for fiscal year 2022 at .001554 (down from .001576); sets the WPU value amount for fiscal year 2022 at $22,484,800 in statewide revenue (up from $20,600,000); sets the preliminary estimate for the WPU value rate for fiscal year 2022 at 0.000063 (up from 0.000027); enacts provisions and a repeal date for a Supplemental Educator COVID-19 Stipend; and repeals a budgetary obligation related to increases in the value of the WPU.

- *Amends 53F-2-301.5, 53F-9-201.1, 63I-2-253*
- *Enacts 53F-2-302.1, 53F-2-418*

SB 18 Property Tax Exemption Amendments – Sen. Wayne Harper (*Effective January 1, 2022*) Increases the personal property tax exemption from $15,300 to $25,000; modifies the calculation of the certified tax rate by excluding the difference in property tax revenue resulting from the business personal property tax exemption increase; repeals the exemption for taxable tangible personal property items, except for an item of non-capitalized personal property that has an acquisition cost of $1,000 and has reached 15% good or less; and modifies the exemption for personal property owned by a business that has an acquisition cost of $500 or less by requiring that the item is not critical to business operations.

- *Amends 59-2-924, 59-2-1115*

SB 24 Property Tax Revisions – Sen. Curtis Bramble (*Effective May 5, 2021*) Authorizes counties, upon a taxpayer's showing reasonable cause, to waive or reduce a penalty

imposed for failure to submit the signed statement required under §59-2-306; and, retrospective to January 1, 2021, removes the November 30th application deadline for part-year residential property exemption, which resolves the conflict between the application deadline and the September 15th property tax appeal deadline.

- *Amends 59-2-103.5, 59-2-307*

SB 26 Property Tax Relief Amendments - Sen. Gene Davis (*Retrospective to January 1, 2021*) Modifies the definition of "household income" to exclude Social Security Disability Income payments, income from household members who are under 18, and income from a parent or grandparent by blood, marriage or adoption of the claimant or the claimant's spouse; prohibits an individual who did not own the residence for an entire calendar year from receiving the homeowner's credit or the 20% reduction in fair market value; and modifies the annual CPI adjustment for the income brackets and credit amounts for the homeowner's and renter's credits to be based on CPI-Housing instead of CPI-All.

- *Amends 59-2-1202, 59-2-1203, 59-2-1206, 59-2-1208, 59-2-1209, 59-2-1220*

SB 37 Public Infrastructure District Revisions - Sen. Daniel McCay (*Effective May 5, 2021*) Renumbers provisions related to public infrastructure districts.

SB 65 Community Reinvestment Agency Amendments - Sen. Wayne A. Harper (*Effective May 5, 2021*) Authorizes a community reinvestment agency (CRA) to levy a property tax within its geographic boundaries if the CRA enters into an interlocal agreement with a taxing entity in accordance with §17C-1-1002 for the purpose of transferring all or part of the taxing entity's project area incremental revenue; states that incremental value transferred to the CRA and ad valorem property tax revenue that the CRA budgets for a prior year shall be the basis for calculating the certified tax rate for the CRA.

- *Amends 17C-1-102, 17C-1-202, 17C-1-402, 17C-1-409, 17C-1-502, 17C-1-605, 17C-2-110, 17C-2-206, 17C-2-207, 17C-3-109, 17C-3-205, 17C-3-206, 17C-4-108, 17C-5-102, 17C-5-112, 17C-5-306, 53G-7-306, 59-2-924*
- *Enacts 17C-1-1001, 17C-1-1002, 17C-1-1003, 17C-1-1004, 17C-1-1005*

SB 104 Tax Levy for Animal Control - Sen. Todd D. Weiler (*Effective July 1, 2021*) Authorizes counties of the 2nd, 3rd, 4th, 5th, and 6th class which are the sole provider of animal welfare services to impose a property tax equal to 0.0002 or less of taxable value to fund animal welfare services; requires a county seeking to levy this tax to notify the Tax Commission of the names of the involved municipalities and a calculation of the revenue that will be generated; provides that for the first calendar year in which a county imposes this levy it must reduce the levy imposed for general tax purposes by the amount needed to offset the revenue this levy generates.

- *Amends 10-5-112, 10-6-133, 17-36-31, 59-2-911*
- *Enacts 11-46-104*

SB 110 Tax Commission Appeal Amendments - Sen. Lincoln Fillmore (*Effective May 5, 2021*) Requires the State Tax Commission to stay a property tax appeal if a commission

decision involving the same taxpayer, the same legal issue or valuation principle, and to a material degree the same facts are before a court on judicial review.

- *Enacts 59-1-613*

SB 217 Housing and Transit Reinvestment Zone Act - Sen. Wayne A. Harper *(Effective January 1, 2022*) Specifies the process by which a municipality or public transit county may create a housing and transit reinvestment zone to capture sales and property tax increment revenue within an area around a commuter rail station or public transit hub; requires that a municipality or public transit county that creates a housing and transit reinvestment zone, must provide the Tax Commission notice, including the boundaries of the zone; requires the Tax Commission, beginning one year after the first day of a calendar quarter after 90 days notice, to at least annually transfer 15% of the state sales and use tax increment from within the zone into the Transit Transportation Investment Fund; authorizes a housing and transit reinvestment zone to capture property tax increment of not more than 80% of each taxing entity's tax increment above a base year for a term of no more than 25 years within a 45 year period; and requires affected taxing entities to participate if the housing and transit reinvestment zone proposal meets the requirements of the act.

- *Amends 59-12-103, 72-1-102, 72-1-304, 72-2-124, 72-2-201*
- *Enacts 63N-3-601, 63N-3-602, 63N-3-603, 63N-3-604, 63N-3-605, 63N-3-606, 63N-3-607, 63N-3-608, 63N-3-609, 63N-3-610*

2022

HB 1 Public Education Base Budget Amendments – S. Eliason (*Effective February 2, 2022; The following sections of this bill take effect on July 1, 2022: Section 53F-2-301.5; Section 5, Fiscal Year 2023 Appropriations; Subsection 5(a), Operating and Capital Budgets; Subsection 5(b), Expendable Funds and Accounts; Subsection 5(c), Restricted Fund and Account Transfers; and Subsection 5(d), Fiduciary Funds.*) This bill provides appropriations for the use and support of school districts, charter schools, and state education agencies; sets the value of the weighted pupil unit (WPU) initially at $3,908 for fiscal year 2022-2023; adjusts the number of weighted pupil units to reflect anticipated student enrollment in fall 2022; extends flexibility in the use of restricted stated funding through fiscal year 2023; appropriates funds to the Uniform School Fund Restricted - Public Education Budget Stabilization Account; makes an appropriation from the Uniform School Fund Restricted - Trust Distribution Account to the School LAND Trust Program to support educational programs in the public schools; provides appropriations for other purposes as described; and approves intent language.

HB 26 Renter's Credit Amendments – Rep. Steve Eliason (*Retrospective to January 1, 2022*) Clarifies the calculation of gross rent for purposes of the renter's credit to account for situations where the cost of electricity, natural gas or both is included in the contracted rent amount but the exact cost of the electricity or natural gas is not known or itemized. If the contracted rent amount includes either electricity or natural gas but not both, 7% is deducted from the contracted rent amount to determine gross rent. If the contracted rent

amount includes both electricity and natural gas, 13% is deducted from the contracted rent amount to determine gross rent.

- *Amends 59-2-1209*

HB 41 County Property Tax Statement Amendments (*Effective March 15, 2022*) This bill addresses the annual property tax statement each county auditor prepares for the State Tax Commission and the State Auditor. This bill repeals the requirement that the county auditor annually provide the State Auditor a property tax statement

- *Amends 59-2-325*

HB 106 Tax Sale Notice Amendments – Rep. Douglas R. Welton (*Effective February 22, 2022*) This bill as an alternative to certified mail, allows a county auditor to send a notice of a tax sale by any delivery service that includes tracking and delivery confirmation.

- *Amends 59-2-1351*

HB 199 Tangible Personal Property Amendments – Rep. Robert Spendlove (*Effective January 1, 2023*) Exempts a taxpayer from the requirement to file a business tangible personal property statement in subsequent years if the taxpayer: filed a signed tangible personal property statement in a prior year; qualified for a tangible personal property tax exemption in the prior year in which the signed statement was filed; and continues to qualify for a tangible personal property tax exemption in each consecutive subsequent year.

- *Amends 59-2-1115*

HB 347 Property Tax Exemption Amendments – Rep. Douglas R. Welton (*Effective January 1, 2023*) Enacts a deadline of March 1 by which a taxpayer who was granted an exclusive use exemption must file an annual statement to establish that their property continues to be eligible for the exemption. Authorizes a taxpayer who fails to file the annual exclusive use statement by March 1 to file by March 31 if the taxpayer submits with the annual statement a statement of fact establishing that no other responsible party was capable of filing the annual statement and a medical emergency, death, or other extraordinary and unanticipated circumstances prevented the owner from filing by March 1. Extends the initial deadline for a newly acquired property to apply for the exclusive use exemption from 30 days to 120 days after the property is acquired. Eliminates the requirement that a non-profit applicant for the exclusive use exemption not receive income from any source, including gifts, donations, or payments from recipients of products or services, that produces a profit to the entity in excess of operating and long-term maintenance expenses.

- *Amends 59-2-1101, 59-2-1102*

HB 438 Point of the Mountain State Land Authority Amendments – Rep. V. Lowry Snow (*Effective May 4, 2022 except for amendments to Section 52-4-205 which take effect March 23, 2022*) Authorizes the Point of the Mountain State Land Authority (POMSLA) to levy up to a 6% of delivered value energy sales and use tax on an energy supplier that supplies energy to a facility on POMSLA land. Specifies that the energy sales and use tax is payable by the energy supplier to the authority on a monthly basis except that the

energy supplier may retain 1% of the tax remittance. Beginning July 1, 2022, authorizes the Point of the Mountain State Land Authority to levy the municipal energy sales and use tax within point of the mountain state land and prohibits any municipality from imposing the municipal energy sales and use tax within point of the mountain state land. Defines "base taxable value", "incremental value", "project area new growth", and "property tax augmentation" for purposes of property taxation on point of the mountain state land. Imposes the annual fee in lieu of property tax to be imposed on exempt property on point of the mountain state land. Directs a portion of property tax augmentation to be paid to the Authority by the counties which include point of the mountain state land.

- *Amends 10-1-304, 11-36a-102, 11-59-102, 11-59-104, 11-59-202, 11-59-306, 17D-4-102, 52-4-205, 59-2-924, 63A-3-401.5, 63A-3-402, 63A-3-404;*
- *Enacts 11-59-205, 11-59-206, 11-59-207, 11-59-208;*
- *Repeals 11-59-101*

SB 2 Public Education Budget Amendments – Sen. Lincoln Fillmore (*Effective July 1, 2022*) Provides that the minimum basic local amount for fiscal year 2023 is $645,921,400 (up from $575,931,800); sets the preliminary estimate for the minimum basic tax rate for fiscal year 2023 at .001579 (up from .001544); sets the WPU value amount for fiscal year 2023 at $24,952,000 in statewide revenue (up from $22,484,800); and sets the preliminary estimate for the WPU value rate for fiscal year 2022 at 0.000061 (down from 0.000063).

- *Amends 53F-2-301.5, 53F-2-303, 53F-2-314, 53F-2-402, 53F-2-409, 53F-2-415, 63I-2-253*
- *Enacts 53F-2-524*

SB 12 Property Tax Appeals Process Amendments – Sen. Ann Millner (*Effective March 22, 2022*) This bill, in an appeal to a county board of equalization, requires the parties to disclose certain evidence before the public hearing on the appeal; allows a party to provide a written response to any previously undisclosed evidence that another party presents at the public hearing; authorizes a county board of equalization to create rules related to the disclosures described in this bill, provided the rules are no less stringent than the provisions of this bill; and makes technical and conforming changes.

- *Amends 59-2-1004*

SB 20 Property Tax Amendments – Sen. Curtis S. Bramble (*Effective February 22, 2022*; *Sections 59-2-103.5 and 59-2-1602 have retrospective operation to January 1, 2022*) This bill excludes a property owner from the requirement to file the primary residential declaration if: the property is in a class four, five, and six county; and the owner is using a P.O. box or rural route box in the same county. Allows owners of residences whose primary residential exemption status is redetermined for failure to file the declaration, to appeal the redetermination until September 15 or 45 days after the valuation notice is provided. Increases the rate of the multicounty assessing and collecting levy to 0.000015. Beginning January 1, 2023, clarifies the formula for calculating an energy supplier's fee in lieu of property tax to include any subsequent sale, resale, or layoff of capacity to an energy supplier whose tangible personal property is not exempt from property tax under the Utah Constitution. Requires an interlocal entity that owns an electric generation and transmission

facility to annually report on or before March 1 to the tax commission information about sales of electricity to energy suppliers and public agencies. Defines the terms "public utility" and "telecommunications service provider" for purposes of property taxation. Prohibits the tax commission from assessing property owned by a telecommunications service provider. Creates a process for the Multicounty Appraisal Trust to value personal property of a telecommunications service provider before forwarding the information to county assessors for assessment. Modifies the definition of "centrally assessed benchmark value" for purposes of property tax new growth by excluding a change in centrally assessed value resulting from a change in the method of apportioning the value prescribed by the Legislature, a court, or the tax commission in an administrative rule or administrative order.

- *Amends 11-13-302, 59-2-102, 59-2-103.5, 59-2-201, 59-2-306, 59-2-307, 59-2-308, 59-2-924, 59-2-1005, 59-2-1602*
- *Enacts* 59-2-306.5

SB 25 Property Tax Deferral Amendments – Sen. Lincoln Fillmore (*Retrospective to January 1, 2022*) This bill Defines "eligible owner" to mean an owner of a single-family residence: who is 75 years old or older during the year in which the deferral application is made; whose household income does not exceed 200% of the maximum income for purposes of the homeowner's credit; and whose household liquid resources do not exceed 20 times the amount of property taxes levied on the owner's residence in the previous calendar year. Beginning January 1, 2022, authorizes a county to grant an eligible owner a deferral of property tax on a qualified residence. Beginning January 1, 2025, requires a county to grant an eligible owner a deferral of property tax on a qualified residence. Requires that for a residence to be qualified for deferral, on January 1 of the year in which the deferral application is made, the residence must: be the eligible owners primary residence; and be owned by the qualified owner for a continuous 20 years or not have a fair market value greater than 100% of the median property value within the county. Specifies that a residence in a trust is still eligible for deferral and transference to the trust does not preclude the 20-year ownership criteria. Requires that the holder of a mortgage or trust deed on the property give written approval of the deferral of property taxes. Subjects deferred property taxes to interest at a rate equal to 50% of the rate applied to delinquent property taxes. Directs the tax commission to administer an $8 million fund to reimburse counties for deferrals granted for taxes assessed between January 1, 2022, and December 31, 2026. Requires counties to repay reimbursement amounts when the deferral ends and the taxes are redeemed. Directs the tax commission to deposit repaid amounts into the General Fund.

- *Amends 59-2-1801, 59-2-1802, 59-2-1804, 63I-2-263, 63J-1-602.2*

SB 61 Delinquent Property Tax Collection Amendments (*Effective May 4, 2022*) This bill: provides when the state, a governmental entity, or a local agency acting on behalf of a political subdivision may collect a delinquent property tax from the debtor's overpayment or refund of income tax; and provides the order in which a debtor's income tax overpayment or refund shall be credited against a delinquent property tax.

- *Amends 59-2-1346, 63A-3-302*

SB 81 Affordable Housing Tax Amendments – Sen. Jani Iwamoto (*Effective January 1, 2023*) This bill defines terms; prescribes a valuation method for determining the fair market value of real property subject to a low-income housing covenant; requires a county assessor to send a form approved by the State Tax Commission to each owner of real property subject to a low-income housing covenant; and makes technical and conforming changes.

- *Amends 59-2-301.3*

SB 93 Business Tax Amendments – Sen. Lincoln Fillmore (*Effective July 1, 2022*) This bill exempts supplies used in the course of business from personal property tax; and exempts certain tangible personal property consumed in the performance of taxable service from sales and use tax.

- *Amends 59-2-1115, 59-12-104*

SB 140 Housing and Transit Reinvestment Zone Amendments – Sen. Wayne A. Harper (*Effective May 4, 2022*) This bill defines terms; allows housing and transit reinvestment zones around light rail and bus rapid transit facilities; amends provisions related to the size limitations and number of allowed housing and transit reinvestment zones; requires equal participation by all local taxing entities; defines the term of each type of housing and transit reinvestment zone; amends the membership of the housing and transit reinvestment zone committee; requires relevant zoning changes be made before the housing and transit reinvestment zone may be approved by the committee; amends provisions related to the efficiency and feasibility analysis of a housing and transit reinvestment zone; and makes technical changes.

- *Amends 59-2-924, 59-12-103, 63N-3-602, 63N-3-603, 63N-3-604, 63N-3-605, 63N-3-610*

SB 174 Pollution Control Equipment Tax Amendments – Sen. Evan J. Vickers (*Effective January 1, 2023*) Defines "pollution control equipment" for purposes of property taxation. Enacts a depreciation schedule for pollution control equipment based on the IRS depreciation schedules, which reduces the percent good to 6% after five years from the date of acquisition. Provides a taxpayer the ability to appeal the valuation determined under the depreciation schedule and request a deviation for a specific item if necessary to reach fair market value. Authorizes a county assessor to deviate from the depreciation schedule upon a showing by verifiable data that a deviation is necessary to reach fair market value.

- *Enacts 59-2-301.9*

SB 200 Revisions to Property Tax – Sen. Wayne A. Harper (*Effective March 23, 2022 except for the changes to Section 59-2-919.1 which has retrospective operation to January 1, 2022*) Requires a business to include the business's NAICS code when filing a signed statement related to the business's taxable personal property. Modifies the contents of a property tax notice related to a property tax increase of the state basic or multicounty assessing and collecting levy. Requires a county assessor to notify a taxpayer when the taxpayer qualifies for an exemption from the requirement to file a signed personal property statement.

- *Amends 59-2-306, 59-2-919.1, 59-2-1115*

SB 232 Military Installation Development Authority Revisions – Sen. Jerry W. Stevenson (*Effective May 4, 2022*) This bill amends provisions governing the Military Installation Development Authority and related funds, including authorizing an authority subsidiary to create tax areas, apply different property tax rates to each tax area, and secure a bond from property taxes from one or more tax areas.

- *Amends 59-2-1317, 63A-3-403, 63A-3-404, 63B-27-101, 63H-1-104, 63H-1-202, 63H-1-401, 63H-1-501, 63H-1-502, 63H-1-701, 72-2-202*

2023

HB 2 Public Education Budget Amendments - Rep. Susan Pulsipher (*Effective July 1, 2023*) For a fiscal year that begins on July 1, 2023, this bill sets the minimum public basic local amount at $708,960,800, the minimum basic rate at 0.001356, the WPU value amount at $27,113,600, and the WPU value rate at 0.000052.

- *Amends 53E-7-402, 53F-2-209, 53F-2-301, 53F-2-302, 53F-2-302.1, 53F-2-601, 53F-2-706, 53F-7-202, 53F-10-101, 53G-7-203, 63I-2-253*
- *Enacts 53F-2-421*
- *Repeals 53F-2-507*

HB 22 Local District Amendments - Rep. Stewart E. Barlow (Effective Feb. 27, 2023) Replaces the term "local district" with the term "special district."

- *Amends numerous provisions in Titles 17, Title 17B, Title 17C, Title 17D, Title 20A (for a complete description of these changes please refer to the full bill)*
- *Enacts 17B-2a-407*
- *Repeals 17B-1-101, 17B-2a-101*

HB 56 Tax Assessment Amendments - Rep. Steve Eliason (*May 3, 2023*) Defines "assessment data" to mean any data or information on property sales, studies, transfers, changes, or characteristics contained in a county's database used in mass appraisal or any other assessment information required by the Tax Commission; requires each county assessor to provide all assessment data to the Tax Commission annually: on or before March 31, no later than 15 days after the assessment book is provided to the county auditor, no later than 15 days after the assessment roll is provided to the county treasurer, and any other time requested by the Tax Commission; permits the Tax Commission to use assessment data to review assessed property values and characteristics, and provide findings and recommendations to the relevant county; authorizes the Tax Commission to subscribe to a market data service as necessary to adequately review property values within the state. HB 56 impacts multiple tax types including the individual income tax. For a complete description of these changes please refer to the full bill and the section in this report on the individual income tax.

- *Amends 59-10-114, 59-10-406, 59-10-1045, 59-10-1402, 59-10-1403, 59-10-1403.2*

- *Enacts 59-2-313.1*

HB 58 Tax Modifications - Rep. Robert Spendlove (*Effective May 3, 2023*) This bill clarifies that a county assessor or the county board of equalization does not bear the burden of proof in an appeal if a value that is equal to the inflation adjusted value is asserted; permits a county to remit or abate the property taxes for a calendar year of an indigent individual if the individual owned the subject property as of January 1 of the calendar year; authorizes a county legislative body to adopt rules or ordinances to effectuate an abatement or exemption, or designate one or more persons to perform the functions necessary to effectuate an abatement or exemption under Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement and Title 59, Chapter 2, Part 19, Armed Forces Exemptions; specifies whether the Tax Commission or the Division of Finance is responsible for making certain sales and use tax deposits, transfers, and diversions; effective January 1, 2023, eliminates the requirement that a property tax notice state the percentage difference and dollar amount difference between the taxpayer's liability for the multicounty assessing and collecting levy imposed at a rate of .00015, and the taxpayer's liability if the rate were equal to the certified revenue levy. HB 58 impacts multiple tax types including the individual income tax, the corporate tax, and the sales and use tax and impacts administrative garnishment orders. For a complete description of these changes please refer to the full bill.

- *Amends 17C-1-409, 17C-1-411, 17C-1-412, 26-36b-208, 51-9-902, 53-2a-1102, 59-1-401, 59-1-1420, 59-2-109, 59-2-201, 59-2-919.1, 59-2-1101, 59-2-1102, 59-2-1710, 59-2-1803, 59-10-552, 59-12-103, 59-12-205, 59-12-302, 59-12-354, 59-12-403, 59-12-603, 59-12-703, 59-12-802, 59-12-804, 59-12-1102, 59-12-1201, 59-12-1302, 59-12-1402, 59-12-2103, 59-12-2206, 63G-2-302, 63N-2-510, 63N-2-512*
- *Enacts 59-2-1806, 59-2-1906*
- *Repeals 59-7-613, 59-7-614.9, 59-7-617, 59-7-622, 59-10-1013, 59-10-1040*

HB 151 Veteran Property Tax Revisions – Rep. Karianne Lisonbee (*Retrospective to January 1, 2023*) Expands the active duty armed forces exemption by increasing the adjustable taxable value limit that a disabled veteran may have exempted from their property value, from $252,126 to $479,504.

- *Amends 59-2-1901*

HB 169 Urban Farming Assessment Act Amendments – Rep. Karen M. Peterson (*Effective May 3, 2023*) Authorizes a county to adopt an ordinance to expressly limit urban farming to either cultivating crops or engaging in livestock production, including grazing; provides that if a county ordinance authorizes urban farming but does not expressly limit it to either cultivating crops or engaging in livestock production, then both are allowed.

- *Amends 59-2-1714*

HB 231 Low Income Housing Property Tax Exemption – Rep. Steve Eliason (*Retrospective to January 1, 2023*) Provides that a charitable exemption from property tax is available to entities that jointly own a property that: is used for the purpose of providing permanent supportive housing; is owned by either a nonprofit entity or a housing authority that

operates the permanent supportive housing, and receives public funding from a federal, state, or local government entity to provide support services and rental subsidies; is intended to be transferred at or before the end of the compliance period to an entity or a housing authority that will continue to operate the property as permanent supportive housing; and has been certified by the Utah Housing Corporation as meeting the above requirements.

- *Amends 59-2-1101*

HB 257 Greenbelt Property Amendments – Rep. Jason B. Kyle (*Effective May 3, 2023*) Requires a county to grant a waiver of the acreage limitation for land upon appeal by the owner and submission of proof that the failure to meet the acreage requirement arose solely as a result of an acquisition by a public utility or a governmental entity by eminent domain, or the threat or imminence of an eminent domain proceeding, and the land is actively devoted to agricultural use.

- *Amends 59-2-503*

HB 299 Boating Amendments – Casey Snider (*Effective January 1, 2024*) Diverts 50% of the revenue generated from the statewide uniform fee on a vessels less than 31 feet in length to the newly-created Utah Boating Grant Account.

- *Amends 59-2-405.2, 73-18-15.1*
- *Enacts 73-18-22.3*

HB 371 Working Farm and Ranch Protection Fund – Rep. Casey Snider (Effective May 3, 2023) Counties must use 20% of rollback taxes and fees in lieu of rollback taxes, for the preservation of open land and working agricultural land via conservation easements.

- *Amends 4-46-102, 4-46-202, 4-46-301, 4-46-302, 4-46-303, 39A-8-104, 59-2-506, 59-2-511, 59-2-1705, 59-2-1710, 63J-1-602.2*
- *Enacts 17-41-601, 17-41-602*

HB 394 Hold Harmless for Public Education Enrollment Decline – Rep. Karen M. Peterson (Effective January 1, 2025 contingent on approval S.J.R. 10, Proposal to Amend Utah Constitution – Income Tax by a majority of those voting on it at the next regular general election) For the fiscal years beginning on July 1, 2025, 2026, 2027, 2028, and 2029, increases the value of the weighted pupil unit by an amount equal to a projected reduction in appropriations to the Minimum School Program from the Uniform School Fund for the given fiscal year related to a decline in student enrollment that the Office of the Legislative Fiscal Analyst recommends to the Executive Appropriations Committee, in consultation with the state board and the Governor's Office of Planning and Budget.

- *Amends 53F-9-201.1, 63I-1-253*

HB 397 Urban Farming Assessment Amendments – Rep. Mike L. Kohler (*Effective May 3, 2023*) Establishes an urban farming renewal application that a property owner must file with the county assessor on or before January 30; requires the Tax Commission to approve the renewal application form; directs the county assessor to provide the form to a property owner upon request; specifies that the form must be signed by all owners, accompanied by all required fees, and include a certification by the owner that the

property was assessed under either the Urban Farming Assessment Act or the Farmland Assessment Act and that there have been no changes in eligibility since the previous year's application; requires that the renewal application form includes a statement that it constitutes consent by the owners to the creation of a lien upon the land and that it be recorded with the county recorder; provides that a portion of land withdrawn from assessment under the Farmland Assessment Act is not subject to a rollback tax if the land is eligible for, and the owner applies for, assessment under the Urban Farming Assessment Act.

- *Amends 59-2-506, 59-2-1703, 59-2-1705, 59-2-1707*

HB 406 Land Use, Development, and Management Act Modifications – Rep. Stephen L. Whyte (*Effective May 3, 2023*) Modifies the definition of "rural real property" for purposes of municipal annexation.

- *Amends 10-2-401, 10-2-402, 10-2-403, 10-2-405, 10-2-407, 10-2-408, 10-2-416, 10-9a-103, 10-9a-504, 10-9a-508, 10-9a-509, 10-9a-532, 10-9a-534, 10-9a-604.5, 17-27a-103, 17-27a-504, 17-27a-507, 17-27a-508, 17-27a-528, 17-27a-530, 17-27a-604.5*

HB 433 Public Land Geographic Data Amendments – Rep. Robert M. Spendlove (*Effective May 3, 2023*) Requires the Utah Geospatial Resource center, in coordination with the county assessors, and the Governor's Office of Planning and Budget, to annually compile a statewide GIS database of all government-owned property parcels in internet-accessible, searchable, and map format. Specifies that the database shall include the parcel's: number, owner, location, and size.

- *Amends 63A-16-506*

HB 477 Full-day Kindergarten Amendments – Rep. Robert M. Spendlove (*Effective May 3, 2023*) Modifies the determination of weighted pupil units to account for students enrolled in kindergarten.

- *Amends 53E-7-402, 53F-2-302, 53F-2-302.1, 53G-7-203*
- *Repeals 53F-2-507*

HB 539 Veteran Property Tax Exemption – Rep. Jon Hawkins (*Effective May 3, 2023*) Defines "qualified disabled veteran claimant" as a veteran claimant who has a permanent and total 100% service-connected disability rating by the Veterans Benefits Administration; authorizes a qualified disabled veteran claimant to apply for a veterans exemption before they own a residence by: submitting an application in the county where the property is located, including a real estate purchase contract or similar documentation, and intending to use the property as their primary residence once purchased; requires the county to approve or deny the application within 15 business days of receipt.

- *Amends 59-2-1904*

SB 1 Public Education Base Budget Amendments - Rep. Lincoln Fillmore (*Effective July 1, 2023*) Removes obsolete language from the valuation notice regarding the expired freeze of the minimum basic tax rate.

- *Amends 11-13-302, 11-13-310, 53E-1-202, 53F-2-205, 53F-2-301, 53F-2-515, 53F-9-302, 53F-9-305, 53F-9-306, 53G-3-304, 59-2-919.1, 59-2-926, 63I-2-211, 63I-2-253, 63I-2-259*
- *Repeals 53F-2-301.5*

SB 34 – Water Infrastructure Funding Study – Rep. Daniel McCay (Effective May 3, 2023) Directs the Department of Natural Resources to study the use of property tax revenue to fund water infrastructure, treatment, and delivery, make recommendations for future funding, and submit a written report to the Natural Resources, Agriculture, and Environment Interim Committee and the Revenue and Taxation Interim Committee on or before October 30, 2024.

- *Amends 63I-2-279*
- *Enacts 79-2-407*

SB 81 Property Tax Deferral Revisions - Sen. Lincoln Fillmore (*Retrospective to January 1, 2023*) Modifies the definition of "eligible owner" to include a trust where the grantor would otherwise be eligible if owned directly; excludes lump sum payments from the definition of "household liquid resources"; clarifies that deferred property taxes are due when the property ceases to be used as the owner's primary residence; allows a surviving spouse to take ownership of a residential property as an "eligible owner" without triggering an obligation to repay deferred property taxes; requires the applicant of a nondiscretionary tax deferral to be current on all property taxes and tax notice charges; establishes penalties for providing false information to a county regarding a deferral or an abatement.

- *Amends 59-2-1801, 59-2-1802, 59-2-1804, 63I-2-263, 63J-1-602.2*
- *Enacts 59-2-1802.5, 59-2-1806*

SB 157 Personal Property Tax Amendments - Sen. Wayne A. Harper (*Retrospective to January 1, 2023*) This bill repeals the election for assessment and taxation of non-capitalized personal property according to a schedule under Class 28.

- *Repeals 59-2-108*

SB 187 State Fair Park Amendments - Sen. Scott D. Sandall (*May 3, 2023*) This bill dissolves the Utah State Fair Park Corporation and creates the State Fair Park Authority (Authority). This bill subjects possession or beneficial use of property on fair park land to the privilege tax under Title 59, Chapter 4 and requires the county treasurer to pay the privilege tax collected to the Authority; requires the county treasurer to pay to the Authority all revenue derived from a property tax on the personal property located on any fair park land that is subject to the privilege tax; authorizes the Authority to issue development bonds that are exempt from all state income taxes except the corporate franchise tax; modifies the property tax definition of "incremental value" for purposes of the Authority to mean the taxable value of fair park land that is subject to either the privilege tax or the taxable value of personal property that is on fair park land and subject

to the privilege tax. SB 187 also impacts the sales tax and municipal transient room tax. Please refer to the full bill for the impact of these changes.

- *Amends 11-36a-202, 59-2-924, 59-4-101, 63C-25-101, 63E-1-102, 63J-7-102, 67-3-12*
- *Enacts 11-68-401, 11-68-501, 11-68-502, 11-68-503, 11-68-504, 11-68-505, 11-68-506, 59-12-2301, 59-12-2302, 59-12-2303, 59-12-2304, 59-12-2305*
- *Renumbers and amends 11-68-101 (Renumbered from 63H-6-102, as last amended by Laws of Utah 2020, Chapter 152), 11-68-201 (Renumbered from 63H-6-103, as last amended by Laws of Utah 2022, Chapter 421), 11-68-202 (Renumbered from 63H-6-108, as last amended by Laws of Utah 2022, Chapter 421), 11-68-301 (Renumbered from 63H-6-104, as last amended by Laws of Utah 2020, Chapters 352 and 373), 11-68-302 (Renumbered from 63H-6-105, as renumbered and amended by Laws of Utah 2011, Chapter 370), 11-68-402 (Renumbered from 63H-6-109, as enacted by Laws of Utah 2016, Chapter 301), 11-68-403 (Renumbered from 63H-6-107, as last amended by Laws of Utah 2016, Chapter 301), 11-68-601 (Renumbered from 63H-6-106, as renumbered and amended by Laws of Utah 2011, Chapter 370)*
- *Repeals 63H-6-101, 63H-6-201, 63H-6-202, 63H-6-203, 63H-6-204, 63H-6-205*

END OF CHAPTER

Municipal Telecommunications License Tax

Municipal Telecommunications License Tax

In 2003, the Utah Legislature passed Senate Bill 23 which enacted the Municipal Telecommunications License Tax Act authorizing municipalities, by ordinance, to levy and collect a municipal telecommunications license tax on providers based on the gross receipts from telecommunications services, effective July 1, 2004. In conjunction with the implementation of the municipal telecommunications license tax, the authority for cities to impose a mobile phone tax and municipal telephone franchise fee (which was originally levied on gross receipts for the right to run phone lines through property within municipal boundaries) was repealed in 2004. Prior to July 1, 2007, the maximum municipal telecommunication tax rate was 4%. Starting in July 1, 2007, the maximum tax rate for this tax was reduced to 3.5%.

Utah Code: 10-1-Part 4

Municipal Telecommunications License Tax[1, 2]

Fiscal Year	*Tax Collections*
2005	30,580,552
2006	39,959,327
2007	39,147,758
2008	45,397,628
2009	42,829,208
2010	41,986,075
2011	38,550,899
2012	39,768,411
2013	36,898,007
2014	34,603,518
2015	32,868,344
2016	27,396,218
2017	28,799,724
2018	24,738,858
2019	22,814,358
2020	21,299,323
2021	16,784,963
2022	15,716,839
2023	15,822,864

1 Tax initially levied beginning in FY 2005 (up to 4%)

2 Maximum tax rate decreased beginning in FY 2008 to 3.5%

LEGISLATIVE HISTORY OF THE MUNICIPAL TELECOMMUNICATIONS LICENSE TAX:

2003

SB 23 State and Local Taxes, Fees, and Charges Related to Telecommunications—Sen. C. Bramble *(Effective July 1, 2003)* Authorizes a municipality to levy and collect a municipal telecommunications license tax by ordinance, effective 07/01/04; provides for collection, administration, and enforcement of the tax through the Tax Commission; repeals a municipality's authority to impose the current $1 mobile phone tax and telephone franchise tax effective 07/01/04; requires municipalities to report to the Tax Commission the amount of telephone tax they collect between 07/01/03 and 12/31/03, and providers to report to the Tax Commission how much gross receipts they receive during that same period—the Tax Commission will report this information to the Legislature on 02/16/04; provides that bundled transactions consisting of taxable and nontaxable items are taxed unless the provider's records indicate the amount that is nontaxable; provides that the Tax Commission shall collect the 911 fee; indicates that the location of a transaction for telephone service and mobile telecommunications service is determined in accordance with the provisions of the Streamlined Sales and Use Tax Agreement.

- *Amends 10-1-203, 11-26-1, 59-1-403, 59-12-102, 59-12-207, 69-2-5, 69-2-5.5, 72-7-102,72-7-108;*
- *Enacts 10-1-401, 10-1-402, 10-1-403, 10-1-404, 10-1-405, 10-1-406, 10-1-407,10-1-408, 10-1-409, 10-1-410;*
- *Repeals 11-26-3*

2004

HB 273 Tax and Charge Amendments—Rep. Wayne Harper (*Effective July 1, 2004*) This bill impacts multiple tax types. Please consult full bill text. With respect to the municipal telecommunications license tax, this bill amends provisions relating to a municipality's authority to levy a tax on taxable energy or a municipal telecommunications license tax. This bill modifies the municipal telecommunications license tax to coordinate with the Streamlined Sales and Use Tax Agreement.

- *Amends 10−1−403, 10−1−405, 10−1−407, 10−1−408*

2005

SB 127 Tax, Fee or Charge Amendments—Sen. Lyle W. Hillyard (*Effective July 1, 2005*) This bill modifies the Municipal Telecommunications License Tax Act and the Sales and Use Tax Act relating to taxes, fees, or charges.

- *Amends 10−1−405, 59−12−102, 59−12−103 (Effective 07/01/05), 59−12−104, 59−12−117, 59−12−121, 59−12−122, 59−12−205 (Effective 07/01/05), 59−12−1201;*
- *Enacts 59−12−104.3*

SB 170 State Tax Commission Collection and Licensing Practices—Sen. Curtis S. Bramble
(*Effective May 2, 2005*) This bill modifies the Revenue and Taxation title to address State Tax Commission collection and licensing practices. This bill:

1) provides that certain penalty provisions apply with respect to:
2) a tax under Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;
3) a tax under Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act and
4) a tax under Title 59, Chapter 12, Sales and Use Tax Act, except for the tax refund for qualified emergency food agencies;
5) requires certain persons to be licensed by the State Tax Commission;
6) provides procedures and requirements for licensing by the State Tax Commission;
7) addresses bonding requirements for certain persons; and
8) makes technical changes.
    - *Amends 59−1−302, 59−10−406, 59−12−106, 59−12−107, 59−13−209, 59−13−302, 59−13−303, 59−13−305, 59−13−308;*
    - *Enacts 59−10−405.5, 59−13−203.1;*
    - *Repeals 59−13−203*

2007

HB 238 Municipal Telecommunications License Tax Amendments—Rep. Wayne Harper
(*Effective July 1, 2007*) This bill reduces the municipal telecommunications license tax rate from a maximum rate of up to 4% to up to 3.5%; effective 7/1/07, directs the commission to tax at 3.5% for a municipality that had a tax rate in excess of 3.5% on 6/30/07, unless the commission receives a 30 day notice that the municipality will amend the rate to less than 3.5%.

- *Amends 10−1−403, 10−1−405, 59−1−403, 62A−11−328;*
- *Repeals 10−1−409*

2009

SB 56 Military Installation Development Authority Amendments—Sen. Sheldon Killpack
(*Effective March 20, 2009*) Authorizes the military installation development authority to levy a municipal energy sales and use tax, municipal telecommunications license tax, and a municipality transient room tax; prohibits municipalities from levying a municipal energy sales and use tax, municipal telecommunications license tax, or a transient room tax in a project area described in a project area plan adopted by the military installation development authority; provides that half of the direct distribution of the 1% local option sales tax revenues generated within a project area shall be distributed to the military installation development authority based on sales in the military installation development authority; modifies the definitions of "base taxable value" and "taxing entity;" provides for the distribution of some tax increment revenue; requires sales tax revenues to be used for municipal services within project areas; provides that improvements become subject to property tax in the year during which the military installation development authority issues a certificate of occupancy.

- *Amends 10−1−304, 10−1−403, 10−2−401, 10−2−402, 11−17−2, 11−42−102, 17B−1−104, 17B−1−402, 17D−1−104, 17D−1−401, 59−12−205, 59−12−352, 63H−1−102, 63H−1−201, 63H−1−301, 63H−1−302, 63H−1−303, 63H−1−401, 63H−1−402, 63H−1−403, 63H−1−501, 63H−1−502, 63H−1−801;*
- *Enacts 11−17−3.5, 63H−1−203, 63H−1−405, 63H−1−503, 63H−1−706;*
- *Renumbers & amends 63H−1−404 to 63H−1−202*

2011

SB 16 State Tax Commission Tax, Fee, or Charge Administration and Collection Amendments—Sen. Wayne Niederhauser (*Effective July 1, 2011*) This bill addresses the administration and collection of taxes, fees, or charges the State Tax Commission collects and enforces. It clarifies that the administrative charge collected by Tax Commission from each qualifying tax, fee, or charge may not exceed the lesser of 1.5% or a percentage of the revenues collected sufficient to cover the costs of administering those taxes, fees, or charges; provides that the following sales-related taxes, fees, and charges shall be filed at the same time the entity's sales tax return is filed, or monthly if no sales tax return is required to be filed: municipal energy sales and use tax, municipal telecommunications license tax, lubricating oil recycling fee, waste tire recycling fee, multi-channel video or audio service tax, 911 emergency telecommunications service fee, emergency services poison control fee, and statewide unified E-911 fee.

This bill coordinates with H.B. 82, Sales and Use Taxes on Certain Lodging Related Purchases, to provide that certain amendments in H.B. 82 supersede certain amendments in this bill.

- *Amends 10−1−307, 10−1−405, 19−6−715, 19−6−716, 19−6−808, 53−10−604, 59−12−108, 59−12−128, 59−12−206, 59−12−302, 59−12−354, 59−12−403, 59−12−603, 59−12−704, 59−12−802, 59−12−804, 59−12−1102, 59−12−1201, 59−12−1302, 59−12−1403, 59−12−2004, 59−12−2103, 59−12−2207, 59−26−104, 59−27−105, 69−2−5, 69−2−5.5, 69−2−5.6;*
- *Enacts 59−1−306*
- *See also R865-19S-118, Collection of Municipal Telecommunications License Tax Pursuant to 10-1-405*

2021

SB 58 Metro Township Amendments – Sen. Karen Mayne (*Effective May 5, 2021*) Authorizes a metro township to impose the municipal energy sales and use tax and the municipal telecommunication's license tax.

- *Amends 10-1-303, 10-1-402, 10-3c-204*

END OF CHAPTER

911 Emergency Services Telephone Charge

911 Emergency Services Telephone Charge

In 1986, the Utah Legislature provided for the establishment of 911 emergency telephone systems by counties, cities, towns, and special service districts. At that time, the legislature allowed the governing body of any public agency providing 911 emergency services to annually levy an emergency telephone charge, not to exceed 50 cents per month, on each "basic local exchange access line." Over time, both the tax rate on phone lines and how revenues from this tax are used have been modified. As of 2022, the 911 Emergency Services Telephone Charge includes a total tax rate of $1.48 per access line per month and a separate charge of 4.9% of each purchase of prepaid wireless telecommunications service. Revenues from these charges are either distributed to public safety answering points or deposited into the Unified Statewide 911 Emergency Service Account or the Utah Statewide Radio System Restricted Account or the Universal Public Telecommunications Service Support Fund.

Utah Code: 63H-7a and 69-2

911 Emergency Services Telephone Charge[1]

Fiscal Year	Revenues									Monthly Charges (per line or % of sales)							Base		Notes
	Public Safety Answering Point - Local Dispatch and Public Safety	Utah Statewide Radio System - Emergency Services	County, City or Town E-911 Emergency Service[2, 3, 4, 5]	Unified Statewide E-911 Emergency Services Charge[8, 9]	University of Utah Poison Control[10, 11]	Computer Aided Dispatch[11]	Universal Public Telecommunications Service Support Fund[14]	Total E-911 Fee Collections by Tax Commission	Estimate of Pre Paid Wireless Collections (Included in Total)[6]	County, City or Town E-911 Emergency Service[2, 4, 5]	911 Emergency Service Charge	Unified Statewide 911 Emergency Service Charge[8, 9]	Radio Network Charge to fund the Utah Statewide Radio System	University of Utah Poison Control[10]	Computer Aided Dispatch[11]	Pre-paid Wireless Rate (% of Sales)	Derived Pre Paid Wireless Sales	Derived # of taxable lines[12]	
1987										0.50									
1988										0.50									
1989										0.50									
1990										0.50									
1991										0.50									
1992										0.50									
1993										0.50									
1994										0.50									
1995										0.50									
1996										0.50									
1997										0.50									
1998										0.50									
1999					1,140,883			1,140,883		0.53				0.07				16,298,335	
2000					1,464,783			1,464,783		0.53				0.07				20,925,471	
2001					1,603,645			1,603,645		0.53				0.07				22,909,215	
2002					1,731,822			1,731,822		0.53				0.07				24,740,318	
2003					1,777,499			1,777,499		0.53				0.07				25,392,849	
2004			13,808,503		1,407,370			15,215,872		0.53				0.07				20,105,281	
2005			22,449,218	3,688,386	2,124,235			28,261,839		0.65		0.13		0.07				30,346,211	
2006			25,436,421	4,872,791	2,068,211			32,377,423		0.65		0.13		0.07				29,545,872	
2007			25,790,366	4,229,246	2,301,578			32,321,190		0.65		0.13		0.07				32,879,686	
2008			27,465,670	2,946,156	2,364,376			32,776,201		0.61		0.08		0.07				33,776,796	
2009			26,116,969	2,757,119	2,430,737			31,304,825		0.61		0.08		0.07				34,724,814	
2010			26,102,465	2,714,723	2,364,917			31,182,105		0.61		0.08		0.07				33,784,529	
2011			25,788,259	2,693,266	2,393,683			30,875,208		0.61		0.08		0.07				34,195,471	
2012			23,223,853	2,852,312	2,538,749			28,614,914	780,955	0.61		0.08		0.07		0.02	41,102,909	36,623,630	
2013			21,647,234	2,837,212	2,700,389			27,184,835	1,270,565	0.61		0.08		0.07		0.019	66,871,825	34,097,724	
2014			21,439,929	2,879,487	2,564,937			26,884,353	1,365,567	0.61		0.08		0.07		0.019	71,871,956	33,577,350	
2015			21,674,873	3,123,604		2,186,456		26,984,933	1,419,063	0.61		0.09			0.06	0.019	74,687,523	33,639,303	

	Revenues									Monthly Charges (per line or % of sales)							Base		
Fiscal Year	Public Safety Answering Point - Local Dispatch and Public Safety [15]	Utah Statewide Radio System - Emergency Services [15]	County, City or Town E-911 Emergency Service [2, 3, 4, 5]	Unified Statewide E-911 Emergency Services Charge [8, 9, 15]	University of Utah Poison Control [10, 11]	Computer Aided Dispatch [11]	Universal Public Telecommunications Service Support Fund [14]	Total E-911 Fee Collections by Tax Commission	Estimate of Pre Paid Wireless Collections (Included in Total) [6]	County, City or Town E-911 Emergency Service [2, 4, 5]	911 Emergency Service Charge [15]	Unified Statewide 911 Emergency Service Charge [8, 9]	Radio Network Charge to fund the Utah Statewide Radio System [15]	University of Utah Poison Control [10]	Computer Aided Dispatch [11]	Pre-paid Wireless Rate (% of Sales)	Derived Pre Paid Wireless Sales	Derived # of taxable lines [12]	Notes
2016			21,161,167	3,217,547		2,176,424		26,555,138	1,513,300	0.61		0.09			0.06	0.019	79,647,345	32,949,788	
2017			22,236,775	3,158,928		2,136,289		27,531,992	1,433,192	0.61		0.09			0.06	0.019	75,431,158	34,340,526	
2018	25,551,724	10,359,771	1,699,197	3,278,763		254,663		41,144,118	1,973,385		0.71	0.09	.18 to .52			.0245-.033	74,702,258	35,416,576	See footnote 12
2019	26,119,348	19,274,752		3,287,693		-106		48,681,687	2,338,271		0.71	0.09	0.52			0.033	70,856,697	35,295,140	
2020	26,947,668	19,732,974		8,519,523		45		55,200,211	2,560,927		0.71	0.25	0.52			0.037	69,843,454	36,113,910	See footnote 13
2021	27,811,048	20,848,681		9,879,516			323,675	58,862,920	2,819,825		0.71	0.25	0.52			0.049	58,746,364	38,407,070	See footnote 14
2022	29,218,749	21,893,954		10,373,323			715,179	62,201,205	2,920,314		0.71	0.25	0.52			0.049	59,598,235	40,611,426	
2023	31,409,789	23,416,197		11,074,535			681,344	66,581,865	2,782,155		0.71	0.25	0.52			0.049	56,778,667	43,611,563	

1 Starting in FY1987 charges were applied to each "basic local exchange access line". From FY1997-2007 the charges were applied to each "local exchange service switched access line" and each "radio communications access line". Begininning in FY2008 tax base was expanded again to include any other service that allows the user to make and receive calls from the public switched telephone network (within the locality), including voice over Internet protocol and commercial mobile radio service networks. Beginning in 2012 charge also levied on prepaid wireless telecommunications service that is paid for in advance; sold at predetermined units of time or dollars that decline with use in a known amount or provides unlimited use of the service for a fixed amount of time; and allows a caller to access 911 emergency service.

2 Initially charged starting in FY1987 at .50 per line and administered by public agency providing 911 emergency telephone services.

3 Beginning in FY2004 the State Tax Commission begins administering and collecting the E911 fees

4 Local E-911 increased in FY2005 from 53 to 65 cents per line with 61 cents going to city, county, or town and 4 cents to statewide E-911

5 Beginning in FY2008 local E-911 reduced from 65 to 61 cents per line

6 Pre paid wireless revenues are estimated based on available data from collection, distributions or returns

7 Pre paid wireless revenues from FY2012 to FY2014 were distributed as follows: 80.3% to County, City or Town E-911 Emergency Services, 10.5% to Unified Statewide E-911 Emergency Services, and 9.2% to U of U Poison Control. Starting in FY2015, the revnues will distributed as follows: 80.3% to County, City or Town E-911 Emergency Services, 11.8% to Unified Statewide E-911 Emergency Services, and 7.9% to the Computer Aided Dispatch.

8 Unified Statewide E-911 Emergency Services Charge initially levied starting in FY2005 at 0.13 per line

9 Unified Statewide 911 Emergency Services charge decreased from 13 to 8 cents in FY2008 and from 8 to 9 cents beginning in FY2015

10 Univ. of Utah Poison Control Charge initially levied beginning in FY1999 at .07 per line

11 Revenues were redirected from University of Utah Poison Control to Computer Aided Dispatch starting in FY2015. Fee initially levied at .06 per line

12 SB 198 in the 2017 General Session completely resturctured the 911 Emergency Services Telephone Charges. Modifies the composition and duties of the Utah Communications Authority Board and creates regional advisory committees that report to the Utah Communications Authority Board; requires the Tax Commission to provide a report to the Utah Communications Authority Board and the Public Utilities, Energy, and Technology Interim Committee on any access line provider that is over 90 days delinquent in payment of fees the provider owes under Title 69, Chapter 2, Part 4; increases the 911 emergency service charge from 61 cents to 71 cents per line; repeals the 6 cents per line fee to fund the Computer Aided Dispatch Restricted Account; leaves intact the 9 cents per line fee to fund the Unified Statewide 911 Emergency Services Account; imposes a new radio network charge of 18 cents per access line and increases this charge to 52 cents per access line on January 1, 2018; increases the prepaid wireless 911 emergency service charge from 1.9% to 2.45% on July 1, 2017 and to 3.4% beginning January 1, 2018; and directs the Tax commission to distribute the proceeds from all 911 emergency service charges to public safety answering points within the state according to a formula based on a public safety answering point's proportion of total 911 emergency communications.

13 SB 154 in the 2019 General Session increased the statewide 911 emergency service charge to 25 cents per month, increased the prepaid wirelss 911 service charge to 3.7% and modified the distribution of revenue from the prepaid wirelss service charge with all changes beginning July 1, 2019.

14 SB 225 in the 2020 General Session increased the prepaid wireless telecommunications service charge by 1.2% and deposited all revenues from the increase to the Universal Public Telecommunications Service Support Fund beginning January 1, 2021.

15 SB 147 in the 2022 General Session decreases the prepaid wireless 911 telecommunications service charge, beginning January 1, 2025, from 3.7% to 3.13%. Beginning January 1, 2025, increases the 911 emergency services charge from 71 cents to 73 cents per month for each access line. Beginning January 1, 2025 decreases the radio network charge from 52 cents to 27 cents per month for each access line and then repeals the radio network charge on July 1, 2033. This bill modifies the distribution of fees from the prepaid wireless 911 service charge with changes occurring for the period January 1, 2025 through July 1, 2033. SB 147 again changes the distribution for the period after July 1, 2033.

LEGISLATIVE HISTORY OF 911 EMERGENCY SERVICES TELEPHONE FEE

1986

HB 10 Emergency 911 Funding —Rep. Ronald L. Stephens, Dixon Pitcher (*Effective April 28, 1986*) This bill provided for the establishment of 911-Emergency Telephone Systems by Counties, Cities, Towns, and Special Service Districts; and provided for their funding. It allowed the governing body of any public agency providing 911 emergency service to levy an emergency service charge in an amount not to exceed 50 cents per month on each "basic local exchange access line."

1989

HJR 17 Resolution Encouraging Enhanced 911 Emergency Phone Service (*Effective February 9, 1989*).

1996

SB 114 Radio Access Line Surcharge—Sen. Craig A. Peterson (*Effective April 29, 1996*) This bill expanded the funding base for 911 Emergency Telephone Service. It allowed a charge not to exceed 50 cents on each radio communications access line. Replaced the term "basic local exchange access line" with "local exchange service switched access line".

1998

SB 221 Emergency Services Telephone Charge—Sen. David H. Steele (*Effective July 1, 1998*) This bill increased the amount of the emergency services telephone charge that may be levied to pay for 911 emergency telephone service. It increased the rate public agencies could charge for 911 emergency telephone service (from 50 cents) to 53 cents per month. It also imposed an emergency services telephone charge, at the rate of 7 cents per month, to pay for the costs of the University of Utah Poison Control Center. The charge shall be collected by the entity that provides local exchange service switched access line service or radio communications access line service and remitted monthly to the Tax Commission.

- *Amends 69-2-5;*
- *Enacts 69-2-5.5*

2002

HB 313 Utah 911 Committee—Rep. Ty McCartney (*Effective May 6, 2002*) This act creates within the Bureau of Communications of the Department of Public Safety a Utah 911 Committee. The act requires that the committee make recommendations to the Law Enforcement and Criminal Justice Interim Committee by November 2002 regarding 911 fees and the coordination of the statewide 911 system.

- *Enacts 53-10-503*

SB 153 Taxes or Charges on Telecommunications Service—Sen. Curtis S. Bramble (*Effective July 1, 2002*) This act amends the Utah Municipal Code, the Public Utilities Code, the Revenue and Taxation Code, and the Telegraphic and Telephonic Transactions Code to provide definitions and bring certain laws into compliance with the federal Mobile Telecommunications Sourcing Act.

- *Amends 54-8b-2, 54-8b-15, 59-12-102, 59-12-103, 59-12-207, 69-2-2, 69-2-5, 69-2-5.5*

2003

SB 23 State and Local Taxes, Fees, and Charges Related to Telecommunications—Sen. Curtis S. Bramble *(Effective July 1, 2003)* Authorizes a municipality to levy and collect a municipal telecommunications license tax by ordinance, effective 07/01/04; provides for collection, administration, and enforcement of the tax through the Tax Commission; repeals a municipality's authority to impose the current $1 mobile phone tax and telephone franchise tax effective 07/01/04; requires municipalities to report to the Tax Commission the amount of telephone tax they collect between 07/01/03 and 12/31/03, and providers to report to the Tax Commission how much gross receipts they receive during that same period—the Tax Commission will report this information to the Legislature on 02/16/04; provides that bundled transactions consisting of taxable and nontaxable items are taxed unless the provider's records indicate the amount that is nontaxable; provides that the Tax Commission shall collect the 911 fee; indicates that the location of a transaction for telephone service and mobile telecommunications service is determined in accordance with the provisions of the Streamlined Sales and Use Tax Agreement.

- *Amends 10-1-203, 11-26-1, 59-1-403, 59-12-102, 59-12-207, 69-2-5, 69-2-5.5, 72-7-102, 72-7-108;*
- *Enacts 10-1-401, 10-1-402, 10-1-403, 10-1-404, 10-1-405, 10-1-406, 10-1-407, 10-1-408, 10-1-409, 10-1-410;*
- *Repeals 11-26-3*

2004

HB 36 Management, Enhancement, and Funding of 911 System—Rep. Brad L. Dee *(Effective July 1, 2004)* This bill creates a 13 cent per month state fee on telephone services for unified statewide E-911 emergency services; provides for the administration, collection, and enforcement of telephone E-911 emergency fees by the Tax Commission; deposits the fees into a restricted account in the General Fund for unified statewide E-911 emergency services; repeals the advisory Utah 911 Committee in the Bureau of Communications in the Department of Public Safety; creates a new state Utah 911 Committee in the Department of Public Safety to develop state standards for the unified E-911emergency system and to administer the fund; establishes criteria for the use of the fund to ensure implementation of land-based and wireless E-911; requires the Utah 911 Committee to report annually to the Executive Appropriations Committee; authorizes

local governments to increase the local levy on telephone services for 911 emergency services from a maximum of 53 cents per month to a maximum of 65 cents per month; allows exchange carriers some cost recovery for implementing Phase I technology and collecting and administering the levy; reduces the 13 cent state E-911 emergency service fee in 2006 to eight cents; sunsets the state imposed fee on July 1, 2011.

- *Amends 69−2−5;*
- *Enacts 53−10−601, 53−10−602, 53−10−603, 53−10−604, 53−10−605, 53−10−606, 63−55−269, 69−2−5.6, 69−2−5.6 (Effective 07/01/06);*
- *Repeals 53−10−503*

HB 273 Tax and Charge Amendments—Rep. Wayne A. Harper (*Effective July 1, 2004*) This bill impact multiple tax types and sections of the Code. Refer to original bill. With respect to section 69-2-5, funding for 911 emergency telephone service, this bill brings that section into conformity with the Streamlined Sales Tax Agreement.

2006

HB 198 Statewide 911 Emergency Communication Amendments—Rep. Brad L. Dee (*Effective July 1, 2006*) Delays the decrease in the statewide-unified E-911 emergency service charge from 13 cents to 8 cents until July 1, 2008.

- *Amends 69−2−5.6*

2007

HB 119 Emergency Communication Funding—Rep. Brad Dee (*Effective July 1, 2007*) This bill eliminates provisions reimbursing communications providers for costs associated with Phase I E 911 service; imposes the emergency services telephone charge on services with access to the public switched telephone network, including voice over Internet protocol, at 61 cents per month; reduces the current 65 cents per line charge for local exchange service switched lines and radio communications access lines to 61 cents per line; changes the date on which a charge levied to fund E 911 service is reduced (from 13 cents to 8 cents) from July 1, 2008 to July 1, 2007.

- *Amends 53−10−603, 53−10−605, 69−2−5, 69−2−5.6*

2008

HB 206 Tax Amendments—Rep. Wayne A. Harper (*Effective January 1, 2009*) This bill impacts several sections of the Code. Please refer to original bill. With respect to 911 emergency services, this bill addresses provisions relating to: funding for 911 emergency telecommunications service, emergency telecommunications charge to fund the Poison Control Center, emergency telecommunications charge to fund the statewide unified E-911 service, rulemaking authority of the State Tax Commission and technical changes.

2011

HB 303 Prepaid Wireless 911 Service Charge—Rep. Brad Dee (*Effective July 1, 2011*) Provides for the collection of a prepaid wireless 911 service charge of 1.9% of the transaction amount from a prepaid wireless customer at the point of retail sale; requires a seller to collect the charge from a customer and remit the charge to the Tax Commission at the time the seller remits sales taxes to the commission; allows a seller to retain 3% of the money collected from the charge for administration; provides that the Tax Commission shall distribute the prepaid wireless 911 service charge revenues as follows: (1) 80.3% to each county and municipality in the same percentage as the entity receives E-911 fees; (2) 9.2% to fund the Poison Control Center; and (3) 10.5% to fund the statewide unified E-911 emergency service.

- *Enacts 69−2−5.7*

SB 16 State Tax Commission Tax, Fee, or Charge Administration and Collection Amendments—Sen. Wayne Niederhauser (*Effective July 1, 2011*) Clarifies that the administrative charge collected by Tax Commission from each qualifying tax, fee, or charge may not exceed the lesser of 1.5% or a percentage of the revenues collected sufficient to cover the costs of administering those taxes, fees, or charges; provides that the following sales-related taxes, fees, and charges shall be filed at the same time the entity's sales tax return is filed, or monthly if no sales tax return is required to be filed: municipal energy sales and use tax, municipal telecommunications license tax, lubricating oil recycling fee, waste tire recycling fee, multi-channel video or audio service tax, 911 emergency telecommunications service fee, emergency services poison control fee, and statewide unified E-911 fee.

2012

HB 476 Amendments to Government—Rep. Don L. Ipson (*Effective July 1, 2002*) This bill amends provisions related to certain telecommunications charges. It requires the State Tax Commission to redistribute certain telecommunications charges under certain circumstances and makes technical and conforming changes.

- *Amends 69-2-5, 69-2-5.5, 69-2-5.6, 69-2-5.7*

2014

HB 155 Utah Communications Agency Network and Utah 911 Committee Amendments—Rep. Brad L. Dee (*Effective July 1, 2014; uncodified Section 46, Transition of Utah 911 Committee, takes effect on May 13, 2014*) This bill merges the Utah Communications Agency Network, an independent state agency, and the Utah 911 Committee into an independent state agency named the Utah Communications Authority; redirects the emergency services telephone charge from the University of Utah Poison Control Center to the Computer Aided Dispatch Restricted Account and decreases that charge from 7 to 6 cents per month on lines subject to the charge; increases the 911 service charge that funds unified statewide 911 emergency service from 8 to 9 cents per month on lines subject to the charge; and changes the distribution of the prepaid wireless telecommunications charge.

- *Amends 59-12-2218*

2015

HB 343 Utah Communications Authority Emergency Radio and 911 Amendments—Rep. Brad L. Dee (*Effective July 1, 2015*) This bill renumbers the Utah Communications Authority Act, amends definitions, and amends powers of the authority and duties of the board. It amends the Emergency Telephone Service Law to implement a statewide public communications network for 911 emergency services. It creates the 911 Division within the authority and a 911 advisory committee. It also creates the Radio Network Division within the authority and a Utah Statewide Radio System Restricted Account within the General Fund. This bill specifies the role of these divisions in the disbursement of money from certain restricted accounts. This bill creates the Administrative Services Division within the Authority and establishes the division's duties, which include the investment, safekeeping or funds, and financial reporting for the authority. It appoints a financial officer for the authority and establishes the duties of the financial officer.

- *Amends 26-8b-102, 59-1-403, 63A-4-205.5, 63E-1-102, 63G-2-305, 63H-7-101, 63H-7-102, 63H-7-103, 63H-7-201, 63H-7-202, 63H-7-203, 63H-7-204, 63H-7-205, 63H-7-301, 63H-7-302, 63H-7-303, 63H-7-304, 63H-7-305, 63H-7-306, 63H-7-307, 63H-7-308, 63H-7-309, 63H-7-310, 63H-7-401, 63H-7-402, 63H-7-403, 63H-7-404, 63H-7-405, 63H-7-406, 63H-7-501, 63H-7-502, 63H-7-503, 63H-7-504, 63H-7a-402, 63H-7a-403, 63H-7a-404, 63H-7a-405, 63H-7a-502, 63H-7a-503, 63H-7a-504, 63H-7a-601, 63H-7a-603, 63H-7a-700, 63H-7a-800, 63I-4a-102, 63J-7-102, 69-2-5, 69-2-5.5, 69-2-5.6, 69-2-5.7, 69-2-7*

2016

SB 193, Utah Communications Authority Act Amendments—W. Harper (*Effective May 10, 2016*) This bill amends provisions related to the Utah Communications Authority. It requires a county, city, or town that levies and receives money from a monthly 911 charge to remit the money directly to the public safety answering point. This bill also states that the monthly 911 emergency services charge (imposed by a county, city, town or metro township) is not imposed on a provider or a consumer of federal wireless lifeline service if the consumer does not pay the provider for the service.

- *Amends 63H-7a-103, 63H-7a-204, 63H-7a-206, 63H-7a-302, 63H-7a-402, 63H-7a-502, 69-2-2, 69-2-5, 69-2-5.5, 69-2-5.6, 69-2-5.7*

2017

SB 198 Utah Communications Authority Amendments—Sen. Wayne A. Harper (*Effective July 1, 2017*) Modifies the composition and duties of the Utah Communications Authority Board and creates regional advisory committees that report to the Utah Communications Authority Board; requires the Tax Commission to provide a report to the Utah Communications Authority Board and the Public Utilities, Energy, and Technology Interim Committee on any access line provider that is over 90 days delinquent in payment of fees the provider owes under Title 69, Chapter 2, Part 4;

increases the 911 emergency service charge from 61 cents to 71 cents per line; repeals the 6 cents per line fee to fund the Computer Aided Dispatch Restricted Account; leaves intact the 9 cents per line fee to fund the Unified Statewide 911 Emergency Services Account; imposes a new radio network charge of 18 cents per access line and increases this charge to 52 cents per access line on January 1, 2018; increases the prepaid wireless 911 emergency service charge from 1.9% to 2.45% on July 1, 2017 and to 3.4% beginning January 1, 2018; and directs the Tax commission to distribute the proceeds from all 911 emergency service charges to public safety answering points within the state according to a formula based on a public safety answering point's proportion of total 911 emergency communications.

- *Amends 59-1-306, 59-1-401, 59-1-402, 59-1-403, 59-1-1402, 59-12-108, 59-12-128, 63H-7a-102, 63H-7a-103, 63H-7a-201, 63H-7a-202, 63H-7a-203, 63H-7a-204, 63H-7a-205, 63H-7a-301, 63H-7a-303, 63H-7a-304, 63H-7a-403, 63H-7a-404, 63H-7a-502, 63H-7a-601, 63H-7a-603, 63H-7a-803, 63I-1-269, 63I-2-263, 63J-1-602.4*
- *Enacts 63H-7a-207, 63H-7a-208, 69-2-202, 69-2-203, 69-2-301, 69-2-302, 69-2-401, 69-2-402, 69-2-404*

2019

SB 154 Utah Communication Authority Amendments—Sen. Wayne A. Harper *(Effective July 1, 2019)* Clarifies that the definition of a public safety answering point requires that the entity be located in the state of Utah; raises the unified statewide 911 emergency service charge for each access line in the state from 9 cents per month to 25 cents per month; increases the prepaid wireless service charge from 3.3% to 3.7% of the sales price per transaction; and changes percentage rates distributed from the prepaid wireless 911 service charge revenue to a public safety answering point, the Unified Statewide 911 Emergency Service Account, and the Utah Statewide Radio System Restricted Account.

- *Amends 63H-7a-102, 63H-7a-103, 63H-7a-202, 63H-7a-203, 63H-7a-204, 63H-7a-206, 63H-7a-303, 63H-7a-304, 63H-7a-402, 63H-7a-403, 63H-7a-802, 63H-7a-803, 69-2-201, 69-2-203, 69-2-403, 69-2-405*
- *Enacts 63H-7a-207, 63H-7a-208*
- *Repeals 63H-7a-207, 63H-7a-208*

2020

SB 225 Prepaid Wireless Telecommunication Service Amendments – Sen. Curtis S. Bramble (*Effective January 1, 2021*) Imposes a prepaid wireless telecommunications service charge equal to an additional 1.2% of the sales price per prepaid wireless transaction; provides that the seller in a transaction for prepaid wireless telecommunications service shall collect and remit the charge to the commission; directs the commission to deposit 100% of prepaid wireless telecommunications services charge revenue into the Universal Public Telecommunications Service Support Fund; and allows the commission to share the seller's identity and collection information related to charges on prepaid wireless telecommunications service with the Public Service Commission or the Division of Public Utilities.

- *Amends 54-8b-15, 59-1-306, 59-1-401, 59-1-402, 59-1-403, 59-1-1402, 59-12-107, 59-12-108, 59-12-128, 63H-7a-205, 63H-7a-304, 63H-7a-403, 69-2-101, 69-2-405*

2022

SB 147 Utah Communications Authority Amendments – Sen. Wayne A. Harper (*Effective July 1, 2022*) Beginning on January 1, 2025, decreases the prepaid wireless 911 service charge from 3.7% to 3.13%. Beginning on January 1, 2025, increases the 911 emergency service charge from 71 cents per month to 73 cents per month for each access line. Beginning on January 1, 2025, decreases the radio network charge from 52 cents per month to 27 cents per month for each access line and then repeals the radio network charge on July 1, 2033. For the period of January 1, 2025, through July 1, 2033, the distribution of fees collected from the prepaid wireless 911 service charge shall be distributed: 58.4% to the public safety answering point, 20% to the Unified Statewide 911 Emergency Service Account, and 21.6% to the Utah Statewide Radio System Restricted Account. After July 1, 2033, the distribution of fees collected from the prepaid wireless 911 service charge shall be distributed: 79.49% to the public safety answering point and 25.51% to the Unified Statewide 911 Emergency Service Account.

- *Amends 63H-7a-104, 63H-7a-304, 63H-7a-403, 63H-7a-803, 63I-1-269, 63I-2-263, 69-2-402, 69-2-403, 69-2-404, 69-2-405*

END OF CHAPTER

Miscellaneous Taxes

Miscellaneous Taxes and Tax Related Legislation

This section contains taxation related legislation that is not listed under one of the sections above. This section also includes some legislation that is not directly tax related but may indirectly impact the tax structure.

UTAH CODE: Multiple titles and chapter

MISCELLANEOUS TAX LEGISLATION:

1967

SB 142 Registration Fees—Deposit (*Effective July 1, 1967*) An act providing for the deposit of motor vehicle registration fees to the credit of the highway construction and maintenance fund.

SB 148 Disposition of Driver Education Tax (*Effective July 1, 1967*) An act providing for the deposit of the driver education tax in an account within the Uniform School Fund for usage, disbursement and allotment by this fund and providing for the expenses of collecting the tax and costs of the driver education program.

SB 174 School Lunch Fund—Deposit (*Effective July 1, 1967*) An act providing for the deposit of the retail liquor tax in the Uniform School Fund rather than the School Lunch Fund and establishing a budget item for the school lunch program in the Uniform School Fund.

1969

HB 17 Oleomargarine Tax Stamps (*Effective July 1, 1969*) This act related to the tax on the first sales or use of oleomargarine in the state. It required the affixing of revenue stamps as the method of paying the tax.

1973 First Special Session

HB 4 Oleomargarine Tax Refunds (*Effective October 15, 1973*) This bill provided for refunds to wholesalers and retailers who had inventories of tax paid on oleomargarine on July 1, 1973, when the Oleomargarine tax (10 cents per pound) was repealed.

1982

HB 157 School Lunch Tax (*Effective July 1, 1982*) This bill provided for an increase in the school lunch tax on wine and liquor from 8% to 13% on the purchase price paid or charged upon every retail sale or wine and distilled liquors. The state markup on wine and liquor sales was raised from 59-1/2% to 61%

1988

SB 209 Illegal Drug Tax—Ivan M. Matheson (*Effective April 1, 1988*) This bill provided for a stamp tax on illegal drugs. It provided a penalty for violation of this act.

1989

SB 48 Illegal Drug Stamp Amendments—W.R. Black (*Effective April 24, 1989*) Authorizes distribution of the proceeds with local law enforcement, amends the penalty for violation and makes procedural amendments.

- *Amends 59-19-105, 59-19-106*

1990

HB 266 Tax Review Commission—Franklin Knowlton (*Effective July 1, 1990*) Creates a Tax Review Commission, provides for membership and duties, and appropriates $50,000 for its operation. (*Interim Tax Recodification Commission*)

SB 5 Recycling of Waste Tires—Richard B. Tempest (*Effective April 23, 1990*) Imposes a $1 to $2 fee on new tire sales. Money collected is deposited in an expendable trust fund to subsidize recyclers who use a minimum of 100,000 waste ties per year. Recycler entitled to $21 per ton to produce energy or an ultimate product.

- *Enacts 26-32a-101, 26-32a-102, 26-32a-103, 26-32a-104, 26-32a-105, 26-32a-106, 26-32a-107, 26-32a-108, 26-32a-109, 26-32a-110, 26-32a-111, 26-32a-112, 26-32a-113, 63-55-226*

SB 17 Telecommunications Taxation—Lyle W. Hillyard (*Effective July 1, 1990*) This bill clarified the taxation of telecommunications.

- *Amends 59-12-103, 59-12-104*

SB 26 Underground Storage Tank Act Amendments—Fred W. Finlinson (*Effective April 23, 1990*) Creates an environmental surcharge on petroleum products and directs that the revenues be deposited in the Petroleum Storage Tank Fund. Requirements relating to coverage under the Petroleum Storage Tank Fund, including elimination of soil testing in most circumstances, are amended. Annual aggregate limits for coverage under the fund are set. The circumstances under which fund monies may be spent are amended.

- *Amends 26-14e-102, 26-14e-401, 26-14e-402, 26-14e-403, 26-14e-404, 26-14e-407, 26-14e-503, 26-14e-601, 26-14e-604, 26-14e-701*
- *Enacts 26-14e-401.1*

1993

HB 213 Used Tire Management Amendments—David Ure (*Effective May 3, 1993*) Amends the Waste Tire Recycling Act. The recycling incentive payment is increased from $21 per tome to $65 per ton. Disposal of whole tires is prohibited. Waste tire transporters and recyclers are required to be registered. The bill requires recyclers receiving incentive payments to remove waste tires from throughout the state, and provides for administrative costs of the Department of Environmental Quality and local health departments. The sunset data is extended to July 1, 1996.

SB 12 Used-Oil Management—Le Ray McAllister (*Effective July 1, 1993*) Prohibits improper disposal of used oil and imposes a 4-cent per quart recycling fee on oil sales. Proceeds from fee fund state and local administrative costs, Do-It-Yourself (DIY) used oil

collection centers and curbside collection programs to encourage recycling, public education programs and grants to promote used oil recycling in rural areas. Requires registration of DIY used oil collection centers and used oil transporters; requires oil retailers to post signs stating where used oil can be recycled. Moves used oil program administration from the Department of Natural Resources to the Department of Environmental Quality.

- *Amends 63-55-219;*
- *Enacts 19-6-701, 19-6-702, 19-6-703, 19-6-704, 19-6-705, 19-6-706, 19-6-707, 19-6-708, 19-6-709, 19-6-710, 19-6-711, 19-6-712, 19-6-713, 19-6-714, 19-6-715, 19-6-716, 19-6-717, 19-6-718, 19-6-719, 19-6-720, 19-6-721, 19-6-722, 19-6-723;*
- *Repeals 40-9-1, 40-9-2, 40-9-3, 40-9-3.5, 40-9-4, 40-9-5, 40-9-6*

1994

HB 482 Federal Employees Retirement—Kevin S. Garn (*Effective March 21, 1994*) Amends the process for settling the federal retirees lawsuit, providing interest of 9 percent to be paid to retirees for a cash settlement and 12 percent for deferred payment. The Tax Commission may withhold up to 15 percent for attorney's fees, allows a federal retiree to deposit all or part of his refund to a "Preservation of Hill Air Force Base" restricted account to preserve Hill Air Force Base.

- Amends 49-10-201, 49-10-202, 49-10-301, 49-10-302

1995

SB 38 Tax Review Commission Study—Taxation of Telecommunications—Lyle W. Hillyard (*Effective May 1, 1995*) Directs the Tax Review Commission to study the taxation and regulation of the telecommunications industry and present a preliminary report to the governor and the Revenue and Taxation Interim Committee by their November meeting. This legislation appropriates money for the hiring of a consultant to assist in the study.

- Amends 59-1-903

1997

HB 359 Endangered Species Mitigation Fund—Thomas Hatch (*Effective March 14, 1997*) This bill created the Species Protection Account and specified uses of account monies. It created a royalty on unprocessed brine shrimp eggs; directing revenue to be deposited in the species protection account. It authorized the State Tax Commission to make rules, provided for criminal penalties and the revocation of a certificated of registration; restricted the types of fees that may be imposed to harvest brine shrimp eggs and provided for the issuance of certificates of registration to harvest brine shrimp eggs in 1997-98 and 1998-99 seasons.

- *Amends 23-19-9;*

- *Enacts 23-19-9, 59-23-1, 59-23-2 to 59-23-8, 63-34-13*

1998

HB 112 Underground Storage Tank Assurance Amendments (*Effective July 1, 1998*) Imposes a 1/4 cent per gallon environmental assurance fee on the first sale or use of petroleum products in the state. The fee will be collected at the rack and remitted to the Tax Commission on a monthly basis. Underground and above ground storage tank owners who choose not to participate in DEQ's environmental assurance program shall receive a refund for the 1/4 cent fee paid on fuel delivered to those tanks, the manner of which shall be determined by the Tax Commission in rule.

- *Amends 19-6-405.5, 19-6-409, 19-6-410.5, 19-6-411, 19-6-428, 59-1-403*

1999

HB 3 Minimum School Program Act Amendments—Nora B. Stephens (*Effective July 1, 1999*) Provides for state and local funding of the Minimum School Program. The bill establishes a ceiling for the state contribution to the maintenance and operation portion of the act and states it will not exceed $1,439,215,683. The value of the weighted pupil unit is fixed at $1,901 and formulas for distributing the appropriation are established. The appropriation for school building aid is $29,358,000 and funding for one-time appropriations, $2,200,000.

- *Amends 53A-16-107, 53A-17a-103, 53A-17a-104, 53A-17a-111, 53A-17a-112, 53A-17a-113, 53A-17a-116, 53A-17a-119, 53A-17a-120, 53A-17a-121, 53A-17a-123, 53A-17a-124, 53A-17a-124.1, 53A-17a-124.5, 53A-17a-125, 53A-17a-126, 53A-17a-127, 53A-17a-128, 53A-17a-129, 53A-17a-130, 53A-17a-131.1, 53A-17a-131.2, 53A-17a-131.3, 53A-17a-131.4, 53A-17a-131.6, 53A-17a-131.8, 53A-17a-131.9, 53A-17a-132, 53A-17a-135, 53A-21-105;*
- *Enacts 53A-17a-131.11, 53A-17a-131.12*

HB 117 Tire Recycling Amendments—Neal B. Hendrickson (*Effective May 3, 1999*) Changes the recycling fee for new tires to 85 cents beginning July 1, 1999, and the reimbursement amount for each ton of waste tires to $60. The bill also requires permits for certain waste tire purposes, provides criminal penalties and additional civil penalty provisions, clarifies board and executive secretary functions and authority, and requires specified record keeping and documentation in order to track waste tires.

- *Amends 26-32a-103, 26-32a-103.5, 26-32a-104, 26-32a-104.5, 26-32a-107, 26-32a-107.5, 26-32a-107.7, 26-32a-107.8, 26-32a-108, 26-32a-110, 26-32a-111.5, 26-32a-112;*
- *Enacts 26-32a-112.3, 26-32a-112.5, 26-32a-112.7, 26-32a-112.9*

HB 152 Petroleum Storage Tank Trust Fund—Bill Wright (*Effective May 3, 1999)* Suspends the assessment of the environmental assurance fee when the cash balance of the Petroleum Storage Tank Trust Fund reaches $40,000,000.

- *Amends 19-6-410.5*

HB 260 Motor Vehicle Business Regulations—Greg J. Curtis (*Effective May 3, 1999*) As of July 1,1999, requires a new applicant for a motor vehicle dealer's license to complete an eight-hour orientation class and a renewal applicant to complete a three-hour class and pay the costs of the class. The corporate surety bond amount for a motor vehicle dealer is increased from $20,000 to $50,000, and the bond claim language is amended.

- *Amends 41-3-201, 41-3-205, 41-3-206, 41-3-404*

SB 199 Passenger Ropeways—Lyle W. Hillyard (*Effective May 3, 1999*) Conforms the design, construction, and operation standards for tramways to the American Standard for Passenger Ropeways and changes the term tramway to ropeway throughout the code. Several sections related to a ropeway are moved to Title 72, Transportation Code, and the penalty for a violation of ropeway provisions is changed from a class B to a class A misdemeanor.

- *Amends 59-12-104, 59-12-120, 72-11-101, 72-11-102, 72-11-103, 72-11-108, 72-11-112;*
- *Renumbers & amends 63-11-37 to 72-11-201, 63-11-39 to 72-11-202, 63-11-39.5 to 72-11-203, 63-11-40 to 72-11-204, 63-11-41 to 72-11-205, 63-11-42 to 72-11-206, 63-11-43 to 72-11-207, 63-11-44 to 72-11-208, 63-11-45 to 72-11-209, 63-11-46 to 72-11-210, 63-11-47 to 72-11-211, 63-11-48 to 72-11-212, 63-11-49 to 72-11-213, 63-11-51 to 72-11-214, 63-11-52 to 72-11-215, 63-11-53 to 72-11-216;*
- *Repeals 63-11-38*

2001

HB 115 Waste Tire Recycling—Neal B. Hendrickson (*Effective July 1, 2001*) This act restricts eligibility for partial reimbursement of recycling costs to recyclers within the state who recycle a minimum number of waste tires generated within the state. The act increases the waste tire recycling fee, modifies the reimbursement amounts recyclers may receive, reduces reimbursements for removing waste tires from an abandoned waste tire pile or landfill waste tire pile, allows the executive secretary of the Solid and Hazardous Waste Control Board to deny reimbursement of costs to remove waste tires from an abandoned waste tire pile or landfill waste tire pile if payment of the removal costs would result in there being insufficient funds to reimburse the costs of recyclers, and prohibits double payments to reimburse recycling costs when waste tires are converted into crumb rubber, which is subsequently used to create an ultimate product.

- *Amends 19-6-803, 19-6-805, 19-6-809, 19-6-810, 19-6-811, 19-6-813, 19-6-815, 19-6-816, 19-6-819, 19-6-820. 2001 Utah Laws 165*

HB 370 Hazardous Waste Amendment—Jeff Alexander (*Effective April 30, 2001*) Imposes a radioactive waste tax as follows: 12% of the gross receipts from disposal of containerized class A waste, 10% of the gross receipts from the disposal of processed class A waste, 5% of the gross receipts from the disposal of un-containerized, unprocessed class A

waste, 10 cents per cubic foot of alternate feed material received as a radioactive waste facility, and 10 cents per cubic foot of byproduct material received at a radioactive waste facility; requires tax be paid to the Tax Commission on a quarterly basis.

- *Amends 19-1-108, 19-3-102, 19-3-106, 59-1-403;*
- *Enacts 19-3-106.2, 19-3-106.4, 19-3-201.1, 59-24-101, 59-24-102, 59-24-103, 59-24-104, 59-24-105, 59-24-106, 59-24-107, 59-24-108, 59-24-109. 2001 Utah Laws 314*

SB 81 Provisions Relating to High-level Nuclear Waste—Terry R. Spencer (*Effective March 15, 2001)* This act prohibits the placement of high-level nuclear waste or greater than class C radioactive waste within the exterior borders of the state and prohibits governmental entities or businesses from providing services to facilitate the placement of the waste in the state. However, should the federal government authorize this placement, the act requires mandatory planning by the site county, including a public hearing. The act provides that an entity may not apply for a state license for the transportation, transfer, or storage of high-level nuclear waste or greater than class C radioactive waste until a final court ruling is given regarding the state provisions. The act also prohibits a county from providing municipal-type services to a site under consideration for a facility, entering into contracts to provide the services, or creating political subdivisions to provide the services until a license is authorized. The act provides that persons or organizations acting in violation of these provisions are subject to penalties. The act requires the Department of Environmental Quality to determine the amount of unfounded potential liability regarding a release of the waste from a facility. Should a facility gain a license, the act imposes on any organization providing municipal-type services a transaction fee of 75% of the value of a contract. This fee is to be applied to the unfounded potential liability and deposited in a restricted account created by this act. In addition, the license applicant is required to deposit in this account not less than 75% of the determined unfunded potential liability within 30 days of issuance of the license for the facility. The licensee is also required to pay an annual fee to be determined by the amount of workers' compensation to be paid for employees in the state, multiplied by the number of casks of nuclear waste brought into the state, which is also to be deposited in the account. The fee does not exempt the licensee from payments for workers' compensation. The act also requires the licensee to test employees for the presence of drugs or alcohol to protect the safety of the public. The act provides for the state engineer to file an action in court to determine water rights for any area within the state's exterior boundaries regarding which any entity is actively seeking a license for a nuclear waste facility.

- *Amends 17-27-102, 17-27-301, 17-27-303, 17-34-1, 17-34-3, 19-3-301, 19-3-302, 19-3-303, 19-3-308, 19-3-309, 19-3-312, 34-38-3, 73-4-1;*
- *Enacts 17-27-308, 17-34-6, 19-3-319. 2001 Utah Laws 107*

HJR 18 Resolution Supporting President Bush's Tax Relief Proposal-- David Clark (*Effective February 27, 2001*) This resolution urges the United States Congress to support the tax relief plan introduced by President Bush.

2003

HB 32 Vehicle Impound Fee for Driving Under the Influence Cases—Rep. J. Murray (*Effective May 5, 2003*) Allows a waiver or refund for the DUI administrative impound fee if written evidence is presented to the State Tax Commission that the Driver License Division did not suspend or revoke the person's driver license or that the vehicle was stolen; increases the administrative impound fee from $200 to $230 and increases current distributions to the DMV (from $25 to $29), the Dept. of Pub. Safety, and the General Fund proportionately.

- *Amends 41-6-102.5*

HB 286 Waste Tax and Fee Amendments--Rep. David Ure *(Effective July 1, 2003)* (*Effective May 5, 2003*) This act modified the Environmental Quality Code and Revenue and Taxation Code to increase fees on radioactive waste and hazardous waste, modified taxes paid by radioactive waste facilities, and imposed taxes on hazardous waste facilities and nonhazardous solid waste facilities.

- *Amends 19-3-106, 19-6-118, 59-24-101, 59-24-102, 59-24-103, 59-24-105;*
- *Enacts 59-24-103.5, 59-25-101, 59-25-102, 59-25-103, 59-25-104, 59-25-105, 59-25-106, 59-25-107, 59-25-108, 59-25-109*

SB 85 Underground Storage Tank Amendment—Sen. B. Wright *(Effective July 1, 2003)* Increases the environmental assurance fee of 1/4 cent per gallon on the first sale or use of petroleum product to 1/2 cent per gallon; provides for a reduction of the fee to 1/4 cent per gallon when the cash balance in the Petroleum Storage Tank Trust Fund exceeds $20,000,000 on June 30 of any year.

SB 172 Hazardous Waste Regulation and Tax Policy Task Force and Moratorium on Acceptance of Class B and C Radioactive Waste --Sen. C. Bramble *(Effective May 5, 2003)* Creates a task force to study radioactive waste, hazardous waste, and commercial solid waste issue in the state, including state policy and an evaluation of fees and taxes imposed on these wastes; the task force will be composed of 15 members of the Legislature, and will expire on November 30, 2004.

2004

HB 13 Hazardous Waste and Non-hazardous Solid Waste Fee and Tax Amendments—Eli H. Anderson (*Effective May 3, 2004*) This bill modifies provisions relating to hazardous waste and treated hazardous waste disposal fees and a tax on hazardous waste facilities and nonhazardous solid waste facilities. This bill: terminates a $28 per ton fee on hazardous waste; reinstates a $14 per ton fee on treated hazardous waste; and terminates a gross receipts tax on certain hazardous waste facilities and nonhazardous solid waste facilities.

HB 145 Approval Required for Disposal of Radioactive Waste—Rep. Stephen H. Urquhart *(Effective March 23, 2004)* This bill imposes a tax on radioactive waste equal to 10% of the gross receipts of a radioactive facility derived from the disposal of mixed waste

received from a non-governmental entity and containing a higher radionuclide concentration level than the mixed waste received by any radioactive waste facility in the state prior to April 1, 2004.

- *Amends 19−3−105, 59−24−103.5*

HB 239 Sexually Explicit Business and Escort Service Tax—Rep. Duane E. Bourdeaux *(Effective July 1, 2004)* This bill imposes a 10% tax on transactions conducted by a sexually explicit business or escort service to be remitted to the Tax Commission at the same time as the entity remits its sales taxes; dedicates the revenue generated by the tax imposed by the bill to a restricted special revenue fund for various treatment programs and task forces dealing with sex offenders.

- *Enacts 59−26−101, 59−26−102, 59−26−103, 59−26−104, 59−26−105, 59−26−106, 59−26−107, 59−26−108*

SB 76 Revisions to Royalty on Brine Shrimp—Sen. Thomas V. Hatch *(Effective February 1, 2004)* Imposes a $550,000 royalty payment per brine shrimp harvest season; individual harvesters shall pay a proportionate share of the $550,000 based on their share of the total volume of the harvest; Natural Resources shall receive volume information from harvesters, send this information to Tax Commission, and Tax Commission will bill harvesters.

- *Amends 59−23−3, 59−23−4, 59−23−5*

2005

SB 24 Waste Amendments—Sen. Curtis S. Bramble (*Effective February 25, 2005*) This bill imposes gross receipts taxes on mixed waste disposal received from governmental entity or agent contracts entered into, modified, renewed, or extended on or after April 30, 2005.

- *Amends 19−3−103.7, 19−3−104, 19−3−105, 19−3−106, 19−3−106.2, 19−6−113, 19−6−118, 19−6−118.5, 19−6−119, 59−24−103.5;*
- *Enacts 19−1−307, 19−3−206, 19−6−117.5*

SB 129 Brine Shrimp Royalty Act Amendments—Thomas V. Hatch (*Effective March 1, 2005*) This bill, beginning on February 1, 2004, and ending on January 31, 2006, imposes for each tax year a brine shrimp royalty of the lesser of: 3.75 cents multiplied by the total pound of unprocessed brine shrimp eggs that are harvested in the state during the tax year, or $550,000. Beginning on February 1, 2006, the bill imposes for each tax year a brine shrimp royalty of 3.75 cents multiplied by the total pounds of unprocessed brine shrimp eggs that are harvested in the state during the tax year.

- *Amends 59−23−3, 59−23−4, 59−23−5*

2006

SB 196 Revisions to Redevelopment Agency Provisions—Sen. Curtis S. Bramble (*Effective May 1, 2006*) Rewrites and reorganizes redevelopment agency provisions; strengthens the

definition of blight and allows municipalities to undertake three types of development and renewal projects: (1) urban renewal; (2) economic development; and (3) community development.

- Amends numerous sections of the code including 59-2-906.1, 59-2-924

2006 Fourth Special Session:

HB 4001 County Option Funding for Regionally Significant Transportation Infrastructure—Rebecca Lockhart (*Effective September 19, 2006*) This bill: prohibits a county legislative body from using property taxes to fund fixed guide ways; provides definitions; authorizes a county legislative body to impose a local option sales and use tax of up to .25% beginning on or after April 1, 2007 for certain transportation uses; requires a county imposing the tax to establish a prioritization process with weighted criteria; requires at least 25% of the revenues collected in a county of the first or second class to be expended on corridor preservation; provides the purposes for which revenues collected for the tax may be expended; provides procedures and requirements for imposing the tax; establishes the duties of the State Tax Commission to administer, collect, and enforce the tax; and makes technical changes. This bill provides revisor instructions.

- *Amends 59−12−102 (Effective 01/01/07), 72−2−117.5, 72−2−121*

2007

SB 205 Alcohol Beverage Control Amendments—Peter C. Knudsen (*Effective April 30, 2007*) This bill modified the Alcoholic Beverage Control Act. It adjusted markups by the Department of Alcohol Beverage Control and diverted a portion of certain gross sales revenues to the school lunch program. It also repealed the wine and liquor tax.

- *Amends 32A−1−102, 32A−1−105, 32A−1−106, 32A−1−108, 32A−1−116, 32A−1−119, 32A−1−120, 32A−1−122, 32A−1−401, 32A−4−102, 32A−4−106, 32A−4−206, 32A−4−303, 32A−4−307, 32A−4−401, 32A−4−402, 32A−4−406, 32A−5−102, 32A−5−107, 32A−6−301, 32A−6−302, 32A−7−106, 32A−8−102, 32A−8−106, 32A−8−505, 32A−10−101, 32A−10−102, 32A−10−103, 32A−10−202, 32A−10−206, 32A−10−306, 32A−12−209, 32A−12−213, 32A−12−401, 32A−14a−102, 53−3−219, 62A−15−401, 76−9−701, 78−3a−506*
- *Enacts 32A−1−601, 32A−1−602, 32A−1−603, 32A−1−604, 32A−12−209.5*
- *Repeals 59−16−101, 59−16−102*

2008

HB 242 Transportation Funding Revisions—Wayne A. Harper (*Effective July 1, 2008*) This bill modifies provisions relating to the use of monies in the County of the First Class State Highway Projects Fund. This bill: provides that $30,000,000 of certain bond proceeds previously authorized shall be used to pay for or to provide funds to a municipality or county to pay for the costs of right−of−way acquisition, construction, reconstruction, renovations, or improvements to certain highways within Salt Lake

County; requires that, for fiscal year 2008−09 only, the executive director of the Department of Transportation shall use monies in the County of the First Class State Highway Projects Fund to pay for or to provide a municipality or county funds to pay for the costs of right−of−way acquisition, construction, reconstruction, renovations, or improvements to certain highways within Salt Lake County; provides that prior to receiving bond proceeds or funds from the County of the First Class State Highway Projects Fund, a municipality or county shall sign and file a written certification with the Department of Transportation certifying that it will use the funds solely for designated projects; and makes technical changes.

- *Amends 63B−16−102, 72−2−121*

2009

HB 112 Vehicle Towing Amendments—Rep. Todd Kiser (*Effective May 12, 2009*) Requires a tow truck operator or tow truck motor carrier to send a report to the Motor Vehicle Division of the removal of a vehicle, vessel, or outboard motor if the tow truck service is being done without the vehicle, vessel, or outboard motor owner's knowledge or express consent; provides that the Motor Vehicle Division is not required to give notices after receiving a report from a tow truck operator or tow truck motor carrier for a tow truck service that was not ordered by a peace officer or person acting on behalf of a law enforcement agency, and was done without the vehicle, vessel, or outboard motor owner's knowledge.

- *Amends 41−6a−1406, 72−9−603*

SB 56 Military Installation Development Authority Amendments—Sen. Sheldon Killpack (*Effective March 20, 2009*) Authorizes the military installation development authority to levy a municipal energy sales and use tax, municipal telecommunications license tax, and a municipality transient room tax; prohibits municipalities from levying a municipal energy sales and use tax, municipal telecommunications license tax, or a transient room tax in a project area described in a project area plan adopted by the military installation development authority; provides that half of the direct distribution of the 1% local option sales tax revenues generated within a project area shall be distributed to the military installation development authority based on sales in the military installation development authority; modifies the definitions of “base taxable value” and “taxing entity;” provides for the distribution of some tax increment revenue; requires sales tax revenues to be used for municipal services within project areas; provides that improvements become subject to property tax in the year during which the military installation development authority issues a certificate of occupancy.

- *Amends 10−1−304, 10−1−403, 10−2−401, 10−2−402, 11−17−2, 11−42−102, 17B−1−104, 17B−1−402, 17D−1−104, 17D−1−401, 59−12−205, 59−12−352, 63H−1−102, 63H−1−201, 63H−1−301, 63H−1−302, 63H−1−303, 63H−1−401, 63H−1−402, 63H−1−403, 63H−1−501, 63H−1−502, 63H−1−801;*
- *Enacts 11−17−3.5, 63H−1−203, 63H−1−405, 63H−1−503, 63H−1−706;*
- *Renumbers & amends 63H−1−404 to 63H−1−202*

2010

HB 26 Brine Shrimp Royalty Act Amendments—Todd E. Kiser (*Effective May 11, 2010*) This bill amends the Brine Shrimp Royalty Act. This bill: repeals obsolete language; addresses definitions; addresses the calculation of the royalty; and makes technical changes. The original bill was recommended by the Revenue and Taxation Interim Committee.

- *Amends 59−23−3, 59−23−4, 59−23−7, 59−23−8;*
- *Repeals 59−23−2*

HB 260 Children's Health Insurance Plan Simplified Renewal—Rep. Merlynn Newbold (*Effective May 11, 2010*) Allows the Tax Commission to provide adjusted gross income information to the Children's Health Insurance Program if the applicant for the insurance provides consent for the Tax Commission to release that information to the Children's Health Insurance Program.

- *Amends 26−40−105, 59−1−403*

2011

HB 256 Children's Health Insurance and Medicaid Administrative Simplification—Rep. James Dunnigan (*Effective May 10, 2011*) Requires the Department of Health to: apply for grants to fund a simplified enrollment and renewal process for Medicaid, Utah Premium Partnership, and Primary Care Network Demonstration Project programs; and if funding is available, establish a simplified enrollment and renewal process by 7/1/12 for the programs in which the eligibility worker may, if the applicant provides consent, confirm the adjusted gross income of the applicant from the Tax Commission; and requires the Tax Commission to provide the Department of Health or its designee with access to an applicant's adjusted gross income.

- *Amends 7−1−1006, 26−40−105, 59−1−403;*
- *Enacts 26−18−2.5, 26−18−2.6*

HB 497 Utah Illegal Immigration Enforcement Act—Rep. Stephen Sandstrom (*Effective May 10, 2011*) Requires that an officer verify the immigration status of a person arrested for a felony or a class A misdemeanor and a person booked for class B or C misdemeanors and requires that an officer attempt to verify immigration status for a person detained for a class B or C misdemeanor; provides enforcement exceptions regarding an officer's verifying immigration status; clarifies when passengers in a vehicle where the operator has been detained may also be questioned and their immigration status verified; requires that a law enforcement officer may not consider race, color, or national origin, except as permitted by Utah and United States constitutions; states grounds for a presumption of a person's lawful presence in the United States; provides for transportation of an illegal alien to federal custody by a state or local law enforcement officer; provides that a state or local agency may not limit by ordinance, regulation, or policy the authority of any law enforcement or other governmental agency to assist the federal government in the enforcement of any federal immigration law, including the federal requirement to register as an alien or possess an alien registration document;

provides that any state or local governmental agency is not restricted in sending, receiving, or maintaining immigration status information of any person in carrying out the agency's lawful purposes; requires verification of immigration status regarding application for public services or benefits provided by a state or local governmental agency or subcontractor, except as exempted by federal law; amends peace officer arrest authority to include making an arrest when the officer has reasonable cause to believe the person is an alien: subject to an immigration removal order, and regarding whom a detainer warrant has been issued or who has committed or been charged with a felony in another state.

- *Amends 76−10−2901, 77−7−2;*
- *Enacts 76−9−1001, 76−9−1002, 76−9−1003, 76−9−1004, 76−9−1005, 76−9−1006, 76−9−1007, 76−9−1008, 76−9−1009*

SB 86 Sunset Reauthorizations—Sen. Scott Jenkins *(Effective May 10, 2011)* Reauthorizes the statewide E-911 fee by extending the repeal date from 7/1/11 to 7/1/21.

- *Amends 63I−1−226, 63I−1−231, 63I−1−253, 63I−1−261, 63I−1−263, 63I−1−269*

2012

SB 243 Repeal of Illegal Drug Stamp Tax Act—Daniel W. Thatcher *(Effective May 8, 2012)* This bill repeals the Illegal Drug Stamp Tax Act and related references to the Act and requires the Division of Finance to deposit the money in the Drug Stamp Tax Fund in the General Fund. This bill:

1) repeals the Illegal Drug Stamp Tax Act on July 1, 2012;
2) requires the Division of Finance to deposit the money in the Drug Stamp Tax Fund into the General Fund;
3) repeals references to the Illegal Drug Stamp Tax Act and makes technical and conforming changes

- *Amends 59-19-105, 63I-2-259, 63J-1-104, 63J-2-202*

2013

HB 325 Military Installation Development Authority Amendments—Brad Dee *(Effective July 1, 2013)* Provides that, if a military installation development authority (MIDA) levies a resort communities tax, the actual number of permanent residents within the project area shall be used as part of the tax determination, and provides that the resort communities tax may be imposed if there are no permanent residents; provides for payment by a consumer of a municipal energy tax directly to the authority, if the consumer's energy supplier is not required under federal law to collect the tax; allows a MIDA to levy a MIDA energy tax on an energy supplier within a project area based on the delivered value of the energy; allows an energy supplier to recover an amount equal to its MIDA energy tax from its customers; provides that a MIDA energy tax is offset by any municipal energy tax paid by that customer on the same delivered value.

- *Amends 59-12-401, 63H-1-102, 63H-1-203, 63H-1-302, 63H-1-403, 63H-1-501, 63H-1-502*

- *Enacts 63H-1-204*

2014

HB 138 Underground Petroleum Storage Tank Amendments—Rep. Steve Eliason *(Effective January 1, 2015)* This bill authorizes the Tax Commission to raise the environmental assurance fee from ½ cent per gallon to 13/20 cent per gallon on the first sale or use of petroleum products in the state; by January 1, 2015, requires the Division of Environmental Response and Remediation to create a risk-based rebate system for environmental assurance fees paid by program participants which will be administered through a refund from the Tax Commission.

- *Amends 19-6-402, 19-6-404, 19-6-405.7, 19-6-408, 19-6-409, 19-6-410.5, 19-6-411, 19-6-414, 19-6-420, 19-8-119, 63A-3-205, 63B-1b-102, 63B-1b-202;*
- *Enacts 19-6-405.4, 63I-2-219*

2016

HB 341 Interlocal Cooperation Act Amendments—Rep. K. Stratton (*Effective May 10, 2016)* This bill allows a taxed interlocal entity to establish one or more interlocal entities that are treated as separate interlocal entities that will pay the gross receipts tax as it were the gross receipts of a single taxpayer. This bill defines "project" and "project entity."

- *Amends 11-13-103, 11-13-202.5, 11-13-301, 11-13-304, 11-13-401, 11-13-502, 63A-3-401,*
- *Enacts 11-13-601, 11-13-602, 11-13-604, 11-13-605, 11-13-606, 11-13-607, 11-13-608*
- *Renumbers & amends: 11-13-603*

2017

HB 272 Regulatory Impact Amendments—Rep. Brad R. Wilson *(Effective May 9, 2017)* Requires the legislative fiscal analyst, when evaluating proposed legislation, to indicate whether the legislation would make changes in the regulatory burden for state residents or businesses; requires agencies to conduct an analysis before submitting new administrative rules, showing the regulatory impact the rule would have on state residents or businesses; amends the content requirements for a rule analysis; and requires a summary of efforts made to minimize negative fiscal impacts on small businesses.

- *Amends 36-12-13, 63G-3-301*

2018

SB 130 Cannabidiol Product Act—E. Vickers *(Effective the earlier of July 1, 2019 or receipt of a federal waiver)* Authorizes the cultivation, production, and possession of hemp and the sale and use of cannabidiol products under certain circumstances; defines cannabidiol product; directs the Department of Agriculture and Food to issue licenses and enforce operating requirements; provides that a cannabidiol product may only be sold at a cannabidiol qualified pharmacy; creates an exemption from sales and use tax for sales of cannabidiol products; and imposes a 5.77% tax on the sale of cannabidiol products to be deposited into the newly created Cannabinoid Product Restricted Account.

- *Amends 4-41-101, 4-41-102, 41-6a-517, 58-37-3.6, 58-37f-203, 78A-6-508*
- *Enacts 4-41-201, 4-41-202, 4-41-203, 4-41-204, 4-43-101, 4-43-102, 4-43-201, 4-43-202, 4-43-203, 4-43-301, 4-43-401, 4-43-402, 4-43-501, 4-43-502, 4-43-503, 4-43-601, 4-43-602, 4-43-701, 4-43-702, 4-43-703, 4-43-801, 26-62-101, 26-62-102, 26-62-103, 26-62-201, 26-62-202, 58-67-808, 58-68-808, 58-88-101, 58-88-102, 58-88-103, 58-88-104, 59-12-104.8, 59-29-101, 59-29-102, 59-29-103, 59-29-104, 59-29-105, 59-29-106, 59-29-107, 59-29-108*
- *Utah Code Sections Affected by Coordination Clause: 58-37f-203,*

HB 149 Department of Alcoholic Beverage Control Funding Amendments—Rep. Gage Froerer *(Effective July 1, 2018)* Modifies how the Department of Alcoholic Beverage Control (DABC) handles money it receives from the markup on alcoholic beverages; repeals Tax Commission responsibilities related to money received from the markup on alcoholic beverages; permits the DABC to retain as non-lapsing funds a certain amount of money each year for: purchasing or leasing property for new state stores, designing or constructing new state stores; or remodeling existing state stores; and addresses reporting requirements.

- *Amends 32B-2-301, 32B-2-304, 32B-3-205, 53F-9-304, 59-1-401, 59-1-402, 59-1-1402*
- *Enacts 32B-2-307, 32B-2-505*

HB 197 Cannabis Cultivation Amendments—Rep. Brad Daw *(Effective May 8, 2018)* Requires the Department of Agriculture and Food, by January 1, 2019, to ensure certain requirements are met for the cultivation and processing of cannabis in the state for academic or medical research purposes; authorizes the Department of Agriculture and Food to establish a state dispensary for cannabis that has been processed into a medical dosage form; states that an individual who possesses, processes, or grows cannabis for academic or medical research purposes does not violate the Controlled Substances Act; directs the Department of Financial Institutions to issue cannabis payment processor licenses and enforce cannabis payment processor operating requirements; and subjects cannabis that has been processed into a medicinal form and sold at the state dispensary to sales tax.

- *Amends 7-1-401, 58-37-3.6*
- *Enacts 4-41-201, 4-41-202, 4-41-203, 4-41-204, 4-41-301, 4-41-302, 4-41-303, 4-41-304, 7-26-101, 7-26-102, 7-26-201, 7-26-202, 7-26-203, 7-26-204, 7-26-301, 7-26-401*

HB 274 Brine Shrimp Royalty Amendments—Rep. Stewart Barlow *(Effective February 1, 2019)* Reduces the royalty rate on the total number of pounds of unprocessed brine shrimp eggs that a person harvests within the state during a tax year from 3.75 cents per pound to 3.25 cents per pound; and amends the distribution of the revenue generated by the brine shrimp royalty.

- *Amends 59-23-4, 65A-5-1*

2018 Third Special Session

HB 3001 Utah Medical Cannabis Act Amendments—Rep. Greg Hughes *(Effective December 3, 2018)* This bill provides for the cultivation processing medical recommendation and patient use of medical cannabis. It exempts medical cannabis and medical cannabis products from sales tax and repeals superfluous sections related to authorized use of cannabis or a cannabis product including the 5.77% tax on cannabidiol products. This bill amends, enacts and repeals numerous sections of code. Relevant tax sections of code are as follows:

- *Enacts 59-12-104.10*
- *Repeals 59-12-104.7 (Repealed 01/01/19), 59-12-104.9 (Effective 07/01/19, 59-29-101 (Effective 07/01/19), 59-29-102 (Effective 07/01/19), 59-29-103 (Effective 07/01/19), 59-29-104 (Effective 07/01/19), 59-29-105 (Effective 07/01/19), 59-29-106 (Effective 07/01/19), 59-29-107 (Effective 07/01/19), 59-29-108 (Effective 07/01/19)*

2019

HB 220 Radioactive Waste Amendments – Rep. Carl R. Albrecht (*Effective May 14, 2019*) Beginning on July 1, 2019, imposes a tax on radioactive waste facilities equal to the sum of: 12% of the gross receipts derived from the disposal of concentrated depleted uranium or containerized waste, 10% of the gross receipts derived from the disposal of processed waste, and 5% of the gross receipts derived from the disposal of uncontainerized, unprocessed waste.

- *Amends 19-3-103.7*
- *Enacts 59-24-103.7*

HB 268 Tax and Fee Revisions – Rep. Steve Waldrip (*Effective May 14, 2019*) Repeals provisions relating to hazardous and treated hazardous waste disposal fees that applied through June 30, 2014; repeals provisions for determining the taxable value of beryllium sold or otherwise disposed of by the producer of the beryllium through December 31, 2004; repeals provisions relating to a tax on radioactive waste received at a radioactive waste facility that applied through June 30, 2003; repeals the Hazardous Waste Facility and Nonhazardous Solid Waste Facility Tax Act that applied through December 31, 2003; for a tax year beginning on or after January 1, 2019, defines captive insurance company, and requires an addback to corporate unadjusted income for any deduction under Chapter 7 for a royalty or fee that is paid to a captive insurance company for the use of an intangible asset where the intangible asset is owned by the captive insurance

company but used by an entity claiming the deduction and related by common ownership to the captive insurance company.

- *Amends 19-6-118, 59-5-203, 59-7-101, 59-7-105, 59-7-402, 59-24-104;*
- *Repeals 59-24-103, 59-25-101, 59-25-102, 59-25-103, 59-25-104, 59-25-105, 59-25-106, 59-25-108, 59-25-109*

2023

HB 301 Transportation Tax Amendments - Rep. Mike Schultz (*Multiple effective dates*) In addition to other provisions in this bill, HB 301 enacts an electric vehicle charging tax equal to 12.5% of the subscription price or retail sales price of electricity sold by a charging station operator and deposits the revenue into the Transportation Fund. This bill authorizes a charging station operator to retain 6% of amounts collected from the electric vehicle charging tax as compensation for collection costs; directs the Tax Commission to retain an administrative charge from the revenue collected from the electric vehicle charging tax and deposit all remaining revenue into the Transportation fund; specifies that the Tax Commission shall administer, collect, and enforce the electric vehicle charging tax in accordance with Title 59, Chapter 1, General Taxation Policies, and Title 59, Chapter 12, Part 1, Tax Collection. This bill impacts multiple tax types including motor and special fuel taxes, and motor vehicle registration fees. For a complete description of these changes please refer to the full bill.

- *Amends 41-1a-1206, 59-13-201*
- *Enacts 59-30-101, 59-30-102, 59-30-103*

END OF CHAPTER

GENERAL TAX

General Tax Administration, Tax Policy and Motor Vehicle Enforcement

This section includes general policies, procedures, penalties, and amendments to tax policy in the state. It includes authorities of the Utah Tax Commission as delegated by the Legislature. It also lays out instruction for other bodies that deal with tax related law.

UTAH CODE: Multiple titles and chapters

GENERAL TAX (ADMINISTRATION) LEGISLATION:

1931

SB 118 State Tax Commission (*Effective March 24, 1931*) An act providing for the appointment of members of the State Tax Commission, prescribing their terms of office and salary, defining the powers and duties of the State Tax Commission and its members, and duties of the State board of land commissioners, county assessors, county boards of equalization, and other officers of taxing units in relation thereto.

1961

HB 52 Salaries of Tax Commissioners (*Effective May 9, 1961*) This bill related to the qualifications, appointment and salary of the state tax commissioners. It required that state tax commissioners possess knowledge of the subject of taxation and motor vehicle control and registration. At least one member shall have basic knowledge of the theory and practice of ad valorem taxation. At least one member shall have basic knowledge in the theory and practice of excise, income, sales, and corporate taxation. Each member shall have had executive and administrative experience. Vacancies on the Commission shall be filled so that the membership shall represent a composite skill in the total field of taxation. The salaries shall be set by the board of examiners at amounts not less than $8,000 nor more than $12,000 per annum.

- *Amends 59-5-38, Utah Code Annotated 1953*

1965

SB 162 Dealers and Salesmen—Coverage of Business Administration (*Effective July 1, 1965*) This act provided for extended coverage of motor vehicle business administration.

SB 141 Dealers, Salesmen and Leasing Companies (*Effective May 11, 1965*) An act relating to motor vehicle dealers and salesmen and providing for regulation of sales by agents, salesmen's licenses, sales by leasing companies, requirement for giving notice of transfers, and reductions of fine for violation of the act.

1967

SB 114 Motor Vehicle Dealers Administrator—Powers (*Effective May 9, 1967*) This act empowered the motor vehicle dealers administrator to bring an action to enjoin any persons defined in the Motor Vehicle Dealers and Salesmen Act from continuing violations or their doing or engaging in any actions in violations of the act.

SB 173 Advisory Board—Deposit of Fees (*Effective July 1, 1967*) An act relating to the Motor Vehicle Business Administration, its funds, expenditures and regulation of motor vehicle dealers and salesmen. Provided for the deposit of motor vehicle dealers' and license fees in the General Fund rather than the Motor Vehicle Administrator's Fund. Provided for the submission of a budget for appropriation to cover expenses and for a limitation upon expenditures.

SB 112 Violation by Dealer Licensee (*Effective May 9, 1967*) This act made it unlawful to knowingly advertise that no down payment is required when in fact a down payment is required and the buyer is advised or induced to finance such down payment by a loan.

1969

SB 33 Fees Collected by Motor Vehicle Business Administration (*Effective July 1, 1969*) An act providing for the removal of the percentage limitation of fees collected or legislative appropriation that may be expended by the Department of Motor Vehicle Business Administration for administrative expenses.

SB 12 Sunday Closing of Sales of Motor Vehicles (*Effective July 1, 1969*) An act relating to the prohibition of buying, selling, or dealing in new or used motor vehicles at retail on Sunday by persons licensed under section 41-3-6 and providing for penalties, fines imprisonment, suspension and revocation of license for violation.

SB 155 Multistate Tax Compact (*Passed March 7, 1969; Effective when enacted into law by any 7 states*) An Act Establishing the Multistate Tax Compact and providing for the funding and implementation of the Compact.

SB 184 Temporary Permits and Special Plates (*Effective July 1, 1969*) An act relating to special registration plates used in restricted transportation of motor vehicles; transferring the applicable administrative functions from the Department of Motor Vehicle Registration to the Motor Vehicle Business Administration; providing a penalty on delinquent temporary permits and increasing the fee for dealer's plates but providing reduced fee for the last six months of the year.

1971

HB 95 Establishment of Single Prosecutor (*Passed February 25, 1971; Effective January 1, 1973*) This act provided for counsel in the enforcement of any tax laws.

1973

SB 115 Multistate Tax Compact Amendments (*Effective January 1, 1973*) An act relating to the Multistate Tax Compact; establishing uniformity with member states; providing authority to furnish information; changing assignment of sales for the purpose of allocation of income; changing the compact to permit interaudits.

1976

SB 8 Interest on Delinquent Taxes (*Effective April 1, 1976*) This act related to interest on overpayment, underpayment, nonpayment or extension of time for payment of tax; and provided for increase in rate of interest to eight percent.

1977

HB 415 Interest Rate on Taxes (*Effective May 10, 1977*) This act provided for the increase in the rate of interest to eight percent for underpayment, nonpayment, or extension of time for payment of taxes.

SB 106 Tax Court Act (*Effective May 10, 1977*) This act related to tax appeal procedures. This bill created a tax division in each of the district courts of the state; provided an appeal procedure from the State Tax Commission to the tax divisions of the District Courts and from the District Courts to the Supreme Court; requiring the tax division of the Third Judicial District to publish its decisions; established the qualifications of the judges who shall be chosen as tax division judges; allowing the tax division judge of the Third Judicial District to serve outside the county upon the motion of a defendant being prosecuted by the state; established periods of appeal limitation; and defined the duties and jurisdiction of the District and Supreme Courts.

1979

HB 303 State and Local Revenue and Appropriations Limitation (*Effective May 8, 1979*) This act established limitations on the appropriations authority of the state and on the taxing authority of local governmental units; provided means for exceeding the limitations; requiring that excess revenues provide tax relief to the taxpayer; providing for a re-computation of the limitation in the event of a transfer of function or funding to another governmental unit; and exempting funds from certain sources and certain units of government from the limitation.

SB 320 Excess Revenues Return (*Effective May 8, 1979; Retrospective Operation to January 1, 1979*) This act related to excess revenues in the State General Fund. It provided for a refund of some of these revenues to the people of Utah on a specified basis; provided for effectuation of this refund through prescribed procedures; provided limitations onto the amount to be so refunded and those qualified for them.

HB 308 Collection of Taxes (*Effective May 8, 1979*) This act related to the collection of taxes. It provided for a jeopardy assessment utilized to prevent the evasion of the payment of state taxes and for the personal liability for the failure to collect, account or pay over state taxes, and for the establishment of a lien date for the purposes of tax collection.

1980

HB 48 Delinquent Taxes and Interest (*Effective April 3, 1980*) This act provided an increase in the interest rate (to 100% of the federal discount rate) for delinquent taxes.

SB 80 Tax Related Interest Rates (*Effective April 3, 1980*) This bill provided to the imposition of a uniform rate or interest on all delinquent taxes of 12% per annum and provided guidelines to the exercise of such authority.

1983

HB 338 Criminal Tax Law Revisions—Rep. Harrison (*Effective May 10, 1983*) This act established uniform criminal penalties for the franchise, sales, use and individual income taxes, removed the State Tax Commission's ability to waive criminal penalties for intentional evasion of the franchise, sales, use or individual income tax, and provided for a statute of limitations for prosecution of a crime under this act.

SB 174 Sales Tax Penalty Amendment—Dix H. McMullin (*Effective May 10, 1983*) Section 59-15-8 was amended to provide for a minimum penalty of 10 percent of a sales tax deficiency or $50.00, whichever is greater; or in the case of fraud, $100.00 or 100 percent of tax deficiency, whichever is greater.

SB 208 County Standing in Hearings and Suits Involving State Assessments—Sen. C. Peterson (*Effective May 10, 1983*) This act related to hearings before the Tax Commission and Tax Appeals from decisions of the State Tax Commission to the District Court or the Supreme Court. It provided that a county whose tax revenues are affected by the decision may be party in the hearing and may appeal or petition for review of the decision.

- *Amends 59-7-12*

SB 223 Delinquent Tax Notification—Sen. L. Peterson (*Effective May 10, 1983*) This bill provided an alternative means of publishing notice of delinquent taxes.

SB 286 Court Action to Compel Filing of Tax Returns—Sen. Dix McMullin (*Effective May 10, 1983*) This act provided a court procedure by which the Tax Commission can compel a taxpayer to file a return.

SB 290 Limitation on Taxation Lawsuits—Sen. Dix McMullin (*Effective May 10, 1983*) This act provided a uniform procedure for redetermination of a tax deficiency for income, sales, and use taxes. It provided a uniform procedure for termination and jeopardy assessments for Title 59. It also provided a prohibition on lawsuits to restrain the assessment or collection of taxes under Title 59 and established procedures for the complete and proper collection of taxes, penalties, and interest.

1985

HB 307 Interest Rate on Delinquent Taxes—E. Ute Knowlton (*Effective April 29, 1985*) This bill established the interest rate for tax delinquency purposes and made technical corrections.

SB 29 New Motor Vehicle Warranties—Lowell S. Peterson (*Effective April 29, 1985*) This act provided remedies for consumers of new motor vehicles.

1987

HB 315 Tax Commission Rules and Procedures—Frank Johnson (*Effective April 27, 1987*) This bill required the State Tax Commission to be subject to the same evidentiary and procedural rules governing the petitioner in an appeal before the Commission.

SB 63 Motor Vehicle Dealers and Salesmen Amendments—C.E. "Chuck" Peterson (*Effective April 27, 1987*) This bill changed requirements for reporting sales; clarified definition section; changed grounds for suspension or revocation of license; added fees for certain licenses, plates, and permits; clarified suspension procedures; eliminated salesman bonds; clarified present requirement for salesmen, places of business, temporary permits, franchises, and records; enacted restrictions on the sales of new motor vehicles to non-franchised dealers and leasing companies; clarified hearing procedures; changed special plate expiration date; created in-transit permits and made technical corrections.

1989

HB 196 Motor Vehicle Enforcement Division Amendments—Dan Q. Price (*Effective April 24, 1989*) Makes the following amendments: allows consumers to rescind purchases, clarifies reasonable cause for dealer license suspension, provides notice to consumers that a license has been suspended and allows temporary permits to be voided.

- *Amends 41-3-2, 41-3-7.5, 41-3-8, 41-3-28;*
- *Enacts 41-3-3.5, 41-3-39;*
- *Repeals 41-3-3*

SB 130 Motor Vehicle Business Amendments—C.E. "Chuck" Peterson (*Effective April 24, 1989*) This act authorizes the Motor Vehicle Business Administration to assess certain penalties. This bill authorizes civil penalties of up to $5,000 against motor vehicle dealers who violate existing law.

- *Amends 41-3-8*

1990

HB 259 Tax Technical Amendments—John L. Valentine (*Effective April 23, 1990*) This act makes various technical corrections and other technical changes to the Tax Code.

- *Amends 59-12-201, 59-10-406, 59-10-516, 59-12-205*

HB 266 Tax Review Commission—Franklin W. Knowlton (*Effective July 1, 1990*) This act created the Tax Review Commission and provided for its membership, duties, meetings, and compensation. It also provided for staff; required reports of its activities and provided other requirements. This bill appropriated $50,000 to the Commission.

- *Amends 63-55-259;*
- *Enacts 59-1-901, 59-1-902, 59-1-903, 59-1-904, 59-1-905, 59-1-906, 59-1-907, 59-1-908*

SB 5 Recycling of Waste Tires—Richard B. Tempest (*February 9, 1990*) This bill provided for Waste Tire Recycling Fees starting July 1, 1990. The fees are paid by the consumer to the tire retailer at the time of purchase. The recycling fee is paid by the retailer to the Commission. The bill allowed the Commission to retain up to 2 1/2 % of the recycling fee for the cost of collecting the fee. This bill also provides for partial reimbursement ($21 for each tone of tires recycled) to recyclers of waste tires.

SB 60 Optional Titling of Collector Motor Vehicles—Glade Nielsen (*Effective April 23, 1990*) This bill defines collector motor vehicle and provides for an optional certificate of title for certain vehicles not used on the highway.

SB 271 Motor Vehicle Inspections—C.E. "Chuck" Peterson (*Effective April 23, 1990*) The legislation prohibited a motor vehicle dealer from issuing a temporary permit unless the vehicle has received the appropriate inspection.

- *Enacts 41-3-28.5*

1991

HB 182 Revenue and Taxation Technical Amendments—Gale E. Voigt (*Effective April 29, 1991*) This act amended provisions for extensions of time and eliminated certain unnecessary provisions.

- *Amends 59-1-401, 59-7-123, 59-7-126, 59-10-516, 59-12-603*

SB 120 Motor Vehicle Business Act Amendments—C. E. Peterson (*Effective April 23, 1990*) The legislation amended the definition of a motor vehicle to exclude mobile homes and trailers of 750 pounds or less unladen weight. Pawnbroker is defined and a pawnbroker who sells, exchanges or pawns any motor vehicle and is required to be licensed as a motor vehicle dealer.

- *Amends 41-3-7, 41-3-7.5*

1992

HB 198 Sales Based Tax Amendments—John L. Valentine (*Effective April 27, 1992*) Amends the attachment of liens on property for unpaid taxes.

- *Amends 59-1-302*

SB 29 Motor Vehicle Business Regulation Act—Alarik Myrin (*Effective April 26, 1992*) Recodifies Chapter 3, Title 41, amends definitions, and makes amendments to conform with Tax Commission practices.

1993

HB 72 Retitling Vehicles—Neal B. Hendrickson (*Effective May 3, 1993*) Allows a vehicle to be retitled under certain circumstances after inspection by a Motor Vehicle Enforcement Division investigator, and if the applicant pays an inspection fee established by the Tax Commission.

- *Amends 41-1a-1010, 41-1a-1011*

SB 115 Motor Vehicle Penalty Provisions—George Mantes (*Effective March 16, 1993*) Increases some Motor Vehicle Business Regulation Act misdemeanor penalties.

- *Amends 41-3-701*

SB 243 Taxpayer Appeal from Administrative Rulings—Howard A. Stephenson (*Effective May 3, 1993*) Provides for settlement conferences before a formal hearing. The bill gives district court jurisdiction over appeals from informal and formal adjudicative proceedings, prohibits the district court from hearing new witnesses or considering new documents on appeal, allows the appellate court to remand to the commission any claims not presented in the original adjudicative proceedings, and provides for a standard of review.

- *Amends 59-1-601, 59-1-602;*
- *Enacts 59-1-502.5, 59-1-610*

1994

HB 170 Tax Penalties—Grant D. Protzman (*Effective July 1, 1994*) This bill decreased the $50 minimum tax penalty to $20, modified estimated tax payment provisions, and clarified other tax penalty provisions.

HB 198 Liens for Taxes—John L. Valentine (*Effective May 2, 1994*) Clarifies the lien process for unpaid taxes and provides that a taxpayer be notified and allowed to contest withholding and intentional tax penalties before the penalties become a lien against real or personal property.

- *Amends 59-1-302, 59-1-401;*
- *Enacts 59-1-302.1*

HB 482 Federal Employees Retirement—Kevin S. Garn (*Effective March 21, 1994*) Amends the process for settling the federal retirees lawsuit, providing interest of 9 percent to be paid to retirees for a cash settlement and 12 percent for deferred payment. The Tax Commission may withhold up to 15 percent for attorney's fees, allows a federal retiree to deposit all or part of his refund to a "Preservation of Hill Air Force Base" restricted account to preserve Hill Air Force Base.

- *Amends 49-10-201, 49-10-202, 49-10-301, 49-10-302*

SB 47 State Tax Commission—Auditing and Collecting Amendments—Lane Beattie (*Effective May 2, 1994*) Authorizes the private collection of certain overdue accounts,

establishes a restricted account for administrative costs of sales and use tax collection, and provides confidentiality requirements.

- *Amends 59-12-206;*
- *Enacts 59-1-1101, 59-1-1102, 59-1-1103, 63-55-301*

SB 70 Un-branding Motor Vehicle Titles—George Mantes (*Effective May 2, 1994*) The legislation provided that a motor vehicle originally titled in the state that had its title branded because of vehicle defects may have the title unbranded if all the defects are fixed and procedures are followed. Disclosure requirements for vehicles with branded titles are amended to require disclosure prior to completing the sale, rather than at the time of sale.

- *Amends 41-1a-522, 41-3-408;*
- *Enacts 41-3-409.5*

SB 120 Use of Special License Plates—George Mantes (*Effective May 2, 1994*) The legislation amended a restriction that only allowed a transporter to operate or move a repossessed motor vehicle. A transporter may operate or move any motor vehicle displaying a transporter plate issued by the Motor Vehicle Division.

- *Amends 41-3-501*

1995

HB 6 Initial Tax Hearing—Karen B. Smith (*Effective May 1, 1995*) Replaces the term "settlement conference" with "initial hearing" to describe a taxpayer's meeting with a tax commissioner or administrative law judge at least 30 days before a formal hearing.

- *Amends 59-1-502.5*

HB 61 Tax Collection Fee—Byron L. Harward (*Effective July 1, 1995*) Reduces the State Tax Commission Fee for administering the local sales tax from 2-1/2% to 1-1/2% of the amount imposed.

- *Amends 59-12-206, 59-12-704, 59-12-802*

HB 210 Tax Payments—Ron Bigelow (*Effective July 1, 1995*) Amends provisions regarding annual returns for self-insurers, installment payments, and penalties.

- *Amends 35-1-53, 59-1-401, 59-9-104*

HB 377 Task Force on County Revenues—Martin R. Stephens (*Effective March 14, 1995*) Establishes the County Revenues Task Force, provides for its membership and duties, and directs the task force to study the overall revenue structure for counties, whether county revenues are adequately diversified. The task force will present its recommendations to the Revenue and Taxation and State and Local Affairs Interim Committees.

SB 38 Tax Review Commission Study—Taxation of Telecommunications—Lyle W. Hillyard (*Effective May 1, 1995*) Directs the Tax Review Commission to study the

taxation and regulation of the telecommunications industry and present a preliminary report to the governor and the Revenue and Taxation Interim Committee by their November meeting. This legislation appropriates money for the hiring of a consultant to assist in the study. (Revenue and Taxation Interim Committee)

- *Amends 59-1-903*

SB 40 Wholesale Vehicle Auctions—George Mantes (*Effective May 1, 1995*) Provides that a motor vehicle consigned to a wholesale auction and sold to a licensed dealer or dismantler is considered sold by the consignor to the auction and then sold by the auction and then sold by the auction to the dealer or dismantler. A wholesale motor vehicle auction may endorse certificates of title as the consignor's agent. The Motor Vehicle Enforcement Administrator may make rules allowing notice of ales of a motor vehicle to be on electronic or magnetic media.

- *Amends 41-3-102, 41-3-210, 41-3-301, 41-3-802*

SB 104 Tax Commission Rulemaking—Howard A. Stephenson (*Effective May 1, 1995*) Changes the Tax Commission's authority to promulgate certain rules from mandatory to optional.

- *Amends 59-2-1114*

1996

HB 414 Franchise Act for Vehicle Dealers—Christine Fox (*Effective April 29, 1996*) Repeals the previous act regulating franchises for vehicle dealers and creates the New Automobile Franchise Act the Utah Motor Vehicle Franchise Board. The legislation also establishes powers and duties of the board, fees, administrative hearings and penalties, and regulations for registration, conduct of franchisors and franchisees, the transfer or succession of franchises, liability for damage to vehicles in transit, and issuance, termination, nonrenewal, and relocation of franchisees.

SB 66 Dealer License Plates (*Effective April 29, 1996*) The legislation allowed only two dealer license plates to be issued to each licensed dealer who sells at least three motor vehicles in a 12-month period, plus one additional plate for every 25 motor vehicles sold by the dealer each year. The Motor Vehicle Enforcement Division must determine the number of dealer plates that may be issued or renewed each year. The division is allowed to recall, redesign, and reissue dealer plates, as needed, for administration.

1997

HB 301 Sales Tax Refund Amendments—John L. Valentine (*Effective July 1, 1997*) Addresses sales and use tax deficiencies, overpayments, and refund procedures and objections to notices of deficiency, notices of assessment, and final assessments.

- *Amends 59-12-110, 59-12-114*

HB 316—Tax Assessments, Refunds, And Credits Wayne A. Harper (*Effective May 5, 1997*) Clarifies time periods and the determination of time periods for assessments, refunds, and credits associated with various taxes, surcharges, and fees.

- *Amends 19-6-410, 35-1-53 (Renumbered 07/01/97), 35A-3-202 (Effective 07/01/97), 40-6-14, 59-5-114, 59-5-214, 59-11-113, 59-14-206;*
- *Enacts 59-9-106, 59-16-102;*
- *Repeals 59-11-108*

SB 207 New Motor Vehicle Broker—Craig A. Peterson (*Effective May 5, 1997*) Prohibits a person not licensed as a new motor vehicle dealer from arranging or brokering the sale or lease of more than two new motor vehicles for compensation in a 12-consecutive month period. A violation is a class B misdemeanor.

- *Enacts 41-3-201.5*

1998

HB 395 Tax Assessments, Proceedings, and Credit or Refund Claims-- Wayne A. Harper (*Effective July 1, 1998)* Provides uniform procedures for making an assessment of a tax and commencing a proceeding to collect a tax and establishes uniform procedures for extending the time period for assessing a tax, commencing proceeding to collect a tax, and claiming a credit or refund. The State Tax Commission is allowed to estimate and assess a tax pursuant to an audit under certain circumstances.

- *Amends 59-5-114, 59-5-214, 59-7-522, 59-9-106, 59-10-529, 59-11-113, 59-12-110, 59-13-210, 59-13-313, 59-13-318, 59-15-103, 59-16-102, 59-23-6*

SB 53 Motor Vehicle Business Regulation—George Mantes (*Effective May 4, 1998*) The legislation provided definitions for special equipment, special equipment dealer, and used motor vehicle; provides for a special equipment dealer's license. This bill prohibited a used motor vehicle dealer from obtaining a title only to a vehicle that has been driven less than 7,500 miles and advertising that vehicle as used. Allowed the Motor Vehicle Enforcement Division to suspend, deny or revoke the license of a licensee/applicant if the licensee/applicant has had charges filed against him for violation of a federal or state motor vehicle law.

- *Amends 41-3-102, 41-3-202, 41-3-204, 41-3-205, 41-3-209, 41-3-210, 41-3-601;*
- *Enacts 41-3-703*

SB 62 District Court Review of Tax Commission Cases--Howard A. Stephenson (*Effective May 4, 1998*) Modifies the jurisdiction of the District Court to review State Tax Commission cases and provides that petitions for review made to the District Court must be governed by the Utah Rules of Appellate Procedure.

- *Amends 59-1-601, 59-1-602, 59-1-604, 59-2-1007*

SB 70 Lien on Real Property—L. Alma Mansell (*Effective May 4, 1998*) Modifies provisions relating to judgments as liens upon real property, requires identifying information in a separate information statement attached to the judgment, and provides exemptions.

- *Amends 38-12-101, 78-22-1, 78-22-1.5*

SB 89 Private Collection of Delinquent Taxes—Lane Beattie (*Effective May 4, 1998*) Repeals the Sunset Date for Title 59, Chapter 1, Part 11, private Collectors of Delinquent Taxes, and repeals obsolete language requiring a study of the effectiveness of private collection efforts.

- *Amends 63-55-259;*
- *Repeals 59-1-1103*

SJR 13 Resolution on Review of Tax Commission Cases—Howard A. Stephenson (*Effective January 1, 1999*) Amends the Revenue and Taxation Article of the Utah Constitution to authorize a court to adjudicate, review, reconsider, or re-determine a matter decided by the State Tax Commission or by a County Board of Equalization relating to revenue and taxation, and provides for limited retrospective operation to July 1, 1994.

- *Amends A13 S11*

1999

HB 201 Motor Vehicle Dealer Filings—Wayne A. Harper (*Effective May 3, 1999*) Repeals a requirement that a licensed vehicle dealer pay the sales tax on application for title or registration of each vehicle sold if they are not current in the payment of quarterly sales taxes.

SB 77 Electronic Transmission of Tax Notice Information--David H. Steele (*Effective May 3, 1999)* Amends how the Tax Commission may send notices to a county auditor to include electronic transmission in addition to the existing first class mail or private carrier. (Public Utilities and Technology Interim Committee)

- *Amends 59-2-1007*

SB 144 Tax and Fee Offset Authority—L. Alma Mansell (*Effective May 3, 1999*) Authorizes the State Tax Commission to apply an overpayment of any tax or fee against a taxpayer's liability for any tax or fee and provides limitations on this authority.

- *Enacts 59-1-303*

SB 188 Digital State--Lyle W. Hillyard (*Effective May 3, 1999*) Requires state entities to allow certain services—including income and sales tax filings and motor vehicle registrations—to be transacted on the Internet by July 1, 2002, amends the chief information officers duties in relation to Internet services and transactions, creates the Rural Telecommunications Task Force, requires the task force to report to the Public Service Commission and to the Public Utilities and Technology Interim Committee, and specifies that the Public Service Commission initiate a proceeding and make rules regarding the use of the Universal Service Fund for advanced telecommunications services in rural areas.

- *Amends 63D-1-301.5;*
- *Enacts 63-55b-167, 63D-1-105, 67-1-13*

2000

HB 90 Removing Barriers to Electronic Government Service Delivery—Blake D. Chard (*Effective May 1, 2000*) Amends code sections to remove statutory barriers to the provision of government services electronically.

- *Amends 13-1-6, 13-14-102, 13-14-302, 13-14-304, 17A-2-531, 17A-2-723, 17A-3-208, 17A-2-308, 23-19-11, 23-19-11.5, 26-2-3, 26-2-4, 26-2-10, 26-2-16, 26-2-18, 26-2-23, 26-2-28, 26-3-7, 26-4-12, 26-6-20, 26-6a-2, 26-6b-4, 26-8a-103, 26-15a-106, 26-21-9, 26-21-20, 26-39-105.5, 34-32-1, 41-1a-116, 41-1a-512, 41-3-105, 41-3-803, 53-7-305, 53A-14-104, 53A-20-101, 57-11-5, 57-11-11, 57-11-12, 57-19-6, 57-19-9, 59-1-503, 59-1-504, 59-2-212, 59-2-214, 59-2-306, 59-2-307, 59-2-311, 59-2-322, 59-2-325, 59-2-326, 59-2-329, 59-2-508, 59-2-1002, 59-2-1011, 59-2-1101, 59-2-1102, 59-2-1109, 59-2-1302, 59-2-1306, 59-2-1307, 59-7-518, 59-7-519, 59-7-521, 59-10-524, 59-10-529, 59-12-107, 59-12-111, 59-13-202, 59-13-301, 59-13-313, 59-13-316, 61-2-7.1, 61-2-7.2, 61-2-8, 61-2a-5, 61-2b-6, 61-2b-18, 61-2b-26, 61-2b-27, 63-56-5, 72-1-102*
- *Enacts 26-1-35, 53-7-107, 78-7-34,*

SB 41 Privacy of Financial Information—Karen Hale (*Effective May 1, 2000*) This bill adds the Tax Commission to the list of agencies that may subpoena information from a financial institution. Without this legislation, the Tax Commission can only obtain this information with written permission from the subject of the information.

- *Amends 78-27-50*

SB 125 Uniform Electronic Transactions Act—Lyle W. Hillyard (*Effective May 1, 2000*) Establishes criteria, procedures and legal standards governing electronic transactions; authorizes state agencies to make rules defining transactions that will and will not be conducted electronically; authorizes the Chief Information Officer to prepare model rules and standards to assist state agencies.

- *Enacts 46-4-101, 46-4-102, 46-4-103, 46-4-104, 46-4-105, 46-4-106, 46-4-201, 46-4-202, 46-4-203, 46-4-204, 46-4-205, 46-4-301, 46-4-302, 46-4-401, 46-4-402, 46-4-403.*

SB 137 Salvage Vehicle Buyers—John L. Valentine (*Effective July 1, 2000*) This bill establishes a salvage vehicle buyer license. Effective July 1, 2000, a person may not bid on or purchase a salvage vehicle or branded vehicle at an auto auction nor may an auto auction sell a salvage vehicle or branded title except to a licensed salvage vehicle buyer; requires the Tax Commission to make rule establishing qualifications for a salvage vehicle buyer license; imposes a $500 fee for a salvage vehicle buyer's license.

- *Amends 41-3-201, 41-3-202, 41-3-601*

SB 159 Private Collection of Delinquent Taxes—Howard A. Stephenson (*Effective May 1, 2000*) Reduces the waiting period (from 24 months to 12 months) before delinquent taxes may be referred to private collectors.

- *Amends 59-1-1101*

2001

HB 21 Mailing Requirements to State and Political Subdivisions—Roger E. Barrus (*Effective April 30, 2001*) This act renumbers and consolidates sections relating to general filing requirements relating to mailing reports and payments to state and political subdivisions. (Government Operations Interim Committee)

- *Renumbers & amends 63-37-1 to 68-3-8.5;*
- *Repeals 63-37-2, 63-37-3. 2001 Utah Laws 16*

HB 27 Electronic Government Service Amendments—Administrative Rules and Procedures—Richard M. Siddoway (*Effective April 30, 2001*) This act facilitates the electronic delivery of government services by governmental agencies. (Public Utilities and Technology Interim Committee)

- *Amends 26-1-5, 63-46a-2, 63-46a-3, 63-46a-4, 63-46a-6, 63-46a-7, 63-46a-10, 63-46a-10.5, 63-46a-11, 63-46a-12.1, 63-46b-3, 63-46b-6, 63-46b-9, 63-46b-10, 63-46b-12, 63-46b-13, 63-46b-15;*
- *Enacts 46-4-502, 63-46a-17, 63-46b-23. 2001 Utah Laws 138*

HB 30 Vehicle Towing and Reporting Requirements—Rep. J. Gowans (*Effective July 1, 2001*) Centralizes law enforcement reporting requirements for law enforcement tows; requires tow truck operators to report law enforcement tows to the Tax Commission; provides that the report to the Tax Commission by law enforcement and tow truck operators may be an electronic report; prohibits a tow truck operator from imposing towing or storage fees on law enforcement tow until the tow truck operator sends the required report to the Tax Commission; prohibits a tow truck operator from imposing towing or storage fees on a private non-consent tow until the tow truck operator has notified the last registered owner of the towed vehicle; increases the time a vehicle must be left unattended on a highway to be considered an abandoned vehicle from 24 to 48 hours; creates a certification process for tow truck operators.

HB 86 Government Revenue and Tax System Task Force—Chad E. Bennion (*Effective April 30, 2001*) This act creates the Government Revenue and Tax System Task Force and provides for the task force membership, chairs, compensation, duties and responsibilities, the meeting schedule, reporting requirements, and staff support. 2001 Utah Laws 282

HB 107 Motor Vehicle Franchise Act Amendments—Kevin Garn (*Effective April 30, 2001*) This act provides for the appointment of alternate members to the Utah Motor Vehicle Franchise Advisory Board, changes the term of board members, and provides for emergency orders in cases where irreparable injury would otherwise result.

- *Amends 13-14-102, 13-14-106, 13-14-107*

HB 136 Revenue and Taxation Criminal Offenses and Penalties—Bryan D. Holladay *(Effective July 1, 2001)* This act provides for the offense of intentionally attempting to evade or defeat a tax or the payment of a tax and modifies the statute of limitations for prosecuting certain offenses.

- *Amends 59-1-401, 76-8-1101. 2001 Utah Laws 177*

HB 242 Review of Sales and Use Tax Exemptions—Greg J. Curtis (*Effective April 30, 2001*) This act amends the Utah Tax Review Commission's study of sales and use tax exemptions and repeals obsolete language.

- *Amends 59-12-104.5*

SB 11 Electronic Government Services Amendments—Drivers License—David H. Steele (*Effective April 30, 2001*) This act facilitates the provision of electronic government services by the Driver License Division. (Public Utilities and Technology Interim committee)

- *Amends 41-6-17, 41-6-31, 41-6-35, 41-6-35.5, 41-6-37, 41-6-39, 41-6-40, 41-6-42, 41-6-100.15, 41-6-116.10, 41-12a-303, 41-12a-508, 53-3-104, 53-3-105, 53-3-109, 53-3-205, 53-3-210, 53-3-216, 53-3-218, 53-3-221, 53-3-223, 53-3-231, 53-3-303, 53-3-303.5, 53-3-408, 53-3-413, 53-3-418, 53-3-607, 53-3-807*

SJR 11 Resolution on Taxation of Remote Sales and Developing Technologies --John L. Valentine (*Effective February 27, 2001*) This resolution encourages the Utah Tax Review Commission to study and develop a plan to minimize taxes and remove burdens imposed by the taxes on persons using developing technologies. This study and plan should incorporate the principles of opposing new taxes, opposing the application of sales and use taxes on providing Internet services or electronic communications, and minimizing the application of taxes and administrative burdens on business conducted through the use of developing technologies.

2002

HB 182 Tax Review Commission Amendments—Chad E. Bennion (*Effective May 6, 2002*) This act repeals obsolete language relating to the duties of the Tax Review Commission and makes technical changes.

- *Amends 59-1-903*

SJR 10 Resolution Amending Revenue and Taxation Provisions of Utah Constitution --Sen. J. Valentine *(Effective January 1, 2003—when approved by voters)* Technical revisions to the revenue and taxation article of the Utah Constitution.

SB 62 Tax Commission Criminal Investigators Designation as Special Function Officers—Curtis S. Bramble (*Effective May 6, 2002*) This act authorizes the State Tax Commission to employ up to eight criminal tax investigators.

- *Amends 53-13-105, 59-1-206*

2003

SB 52 Access to Uninsured Motorist Information—David H. Steele (*Effective May 5, 2003*) This act modifies the Motor Vehicles Code by amending the Uninsured Motorist Identification Database Program. This act allows the database information to be used by

financial institutions to facilitate protection of a financial institution's bona fide security interest in a motor vehicle. This act allows database information to be made accessible through the Internet or to be made available through other electronic medium if the Department of Public Safety determines that sufficient security is provided to ensure compliance with disclosure restrictions. This act makes technical changes.

- *Amends 41-12a-803, 41-12a-805*

SB 104 Disclosure of Vehicle Information for Product Recall—Sen. D. Eastman (*Effective May 5, 2003*) Provides access to motor vehicle records for all purposes permitted under federal law; provides that resale and disclosure of protected motor vehicle information is prohibited except as permitted under federal law.

- *Amends 41-1a-116*

SB 172 Hazardous Waste Regulation and Tax Policy Task Force and Moratorium on Acceptance of Class B and C Radioactive Waste—Sen. C. Bramble *(Effective May 5, 2003)* Creates a task force to study radioactive waste, hazardous waste, and commercial solid waste issue in the state, including state policy and an evaluation of fees and taxes imposed on these wastes; the task force will be composed of 15 members of the Legislature, and will expire on November 30, 2004.

- *Amends 19-3-104, 19-3-105;*
- *Enacts 19-3-103.7*

SB 175 Revenue Procedures and Control Act Amendments—Sen. C. Bramble *(Effective July 1, 2003)* Authorizes state agencies to impose a fee in an amount to reimburse the agency for the cost of processing electronic payments; requires the office of the Legislative Fiscal Analyst to study the process established in the act and make recommendations to the Legislature.

- *Amends 41-1a-1201, 41-22-19, 63-55b-163, 73-18-22;*
- *Enacts 41-1a-1221, 41-22-36, 63-38a-105, 73-18-25*

SB 226 State Tax Commission Amendments—Howard A. Stephenson (*Effective May 5, 2003*) This act modifies the Revenue and Taxation Code to enact provisions modifying the procedures for voting on adjudicative matters by the State Tax Commission. The act applies to State Tax Commission decisions issued after May 5, 2003.

- *Amends 59-1-205*

2004

HB 122 Private Investigator Amendments—Rep. Margaret Dayton (*Effective May 3, 2004*) This bill limits access to protected motor vehicle and driver license records by a licensed private investigator by requiring the investigator to hold a valid agency or registrant license; provides than an apprentice private investigator may not directly obtain protected information from the Motor Vehicle Division or Driver License Division with the Department of Public Safety

- *Amends 41−1a−116, 53−3−109, 53−9−108*

HB 178 Motor Vehicle Purchase Amendments—Rep. Don E. Bush (*Effective May 3, 2004*) This bill changes the deadline for a purchaser to return a vehicle for which the dealer has not transferred the title and registration in the new owner's name from 180 days after the date of purchase to any day prior to the time the dealer submits a certificate of title and all documents required to the Motor Vehicle Division, but only if the purchaser makes a written request to rescind the sale.

- *Amends 41-3-403*

HB 240 Revenue and Taxation—Offenses and Penalties—Rep. Ron Bigelow *(Effective May 3, 2004)* This bill establishes a civil and criminal penalty for persons who prepare or present tax returns that the person knows will understate the tax liability; the civil penalty is set at $500 for each document; the criminal penalty is a second degree felony with a fine not less than $1500 and not more than $25,000; provides that the Tax Commission may seek a court order to enjoin a person from engaging in conduct that is subject to the penalties.

- *Amends 59-1-401, 76-8-1101*

SB 98 Fees for Electronic Processing of Certain Motor Vehicle Transactions—Sen. Curtis S. Bramble (*Effective May 3, 2004*) This bill provides that the Motor Vehicle Enforcement Division may collect a fee to cover the cost or electronic payments on: (1) each purchase of a book of temporary permits; (2) each penalty issued for a delinquent temporary permit; and (3) each purchase of a salvage vehicle buyers license.

- *Enacts 41-3-604*

SB 250 Prohibition of Class Actions Relating to Taxes and Fees Administered by the State Tax Commission—Sen. John L. Valentine (*Effective March 16, 2004*) This bill provides limitations on maintaining a class action that relates to a tax or fee administered by the Tax Commission. It establishes requirements for a person to be included as a member of a class in a class action.

- *Enacts 59-1-304*

2005

HB 68 Motor Vehicle Enforcement Division Amendments—Rep. Paul Ray (*Effective July 1, 2005*) This bill increases the fee for a temporary permit or a temporary sports event registration certificate by 75 cents (from $6.00 to $6.75); requires that the fee increase be used for increased enforcement of the Motor Vehicle Business Regulation Act; authorizes the administrator of the Motor Vehicle Enforcement Division to contract with the Office of the Attorney General for increased enforcement.

HB 107 Amendments to Taxes, Fees, or Charges—Rep. Wayne A. Harper *(Effective July 1, 2005)* This bill delays the effective date from 07/01/05 to 07/01/06 for the following SST provisions: sourcing, amnesty, and monetary allowance; requires the Revenue and Taxation Interim Committee to conduct a study to determine whether the delayed provisions should be put into place prior to 07/01/06.

- *Amends 59−1−1201, 59−12−121, 63−55−259*

HB 149 Vehicle Identification Number Inspections—Rep. Craig A. Frank (*Effective May 2, 2005*) This bill provides that licensed new and used motor vehicle dealers and new and used motorcycle, off-highway vehicle, and small trailer dealers are qualified vehicle identification number inspectors.

- *Amends 41-1a-102*

HB 299 Motor Vehicle Business Licensing Amendments—Rep. Paul Ray (*Effective May 2, 2005*) This bill provides that reasonable cause to suspend certain licenses issued under the Motor Vehicle Business Regulation Act includes: a violation of any state or federal law involving fraud; a violation of any state or federal law involving a registerable sex offense; and charges filed by a county attorney, district attorney, or U.S. attorney alleging a violation of any state or federal law involving controlled substances, fraud, or a registerable sex offense.

- *Amends 41-3-209*

SB 37 Motor Vehicle Business Regulation Act Amendments—Sen. Dan R. Eastman (*Effective July 1, 2005*) This bill increases the bond amount for a motor vehicle dealer's license from $50,000 to $75,000 until June 30, 2010; increases the bond amount for a special equipment dealer's license from $20,000 to $75,000 until June 30, 2010; increases the bond amount for a motorcycle, off-highway vehicle, or small trailer's or crusher's license from $1,000 to $10,000; increases the bond amount for a body shop's license from $10,000 to $20,000; provides that beginning on July 1, 2010, the bond amount for a motor vehicle dealer's license or a special equipment dealer's license is $100,000; repeals a provision that requires that the bond for certain licenses be conditioned on the dealer doing business without violating section 41-3-210; provides that the bond for certain licenses shall be conditioned on the dealer doing business without violating the provision that requires a dealer to submit or deliver a certificate of title or manufacturer's certificate of origin.

- *Amends 41−3−205*

SB 128 Calculation of Interest on Tax Overpayments—Howard A. Stephenson (*Effective May 2, 2005*) This bill provides that the calculation of interest on a tax overpayment arising from an amended return shall begin on the date the original return was due or filed not including any extensions for filing the original return and that ends on the date the Commission receives the amended return. It will run through the Tax Commission's receipt of the amended return, and recommence on the 91st day after the amended return is received (if overpayment is not refunded within 90 days).

- *Amends 59-1-402*

SB 153 Tax Reform Task Force—Curtis S. Bramble (*Effective March 17, 2005*) This bill provides:

1) For the appointment of members and co-chairs of the task force;
2) Procedures and requirements for the operation of the task force;
3) Provides for the payment of salaries and expenses of members of the task force who are legislators;

4) Provides for the payment of per diem and expenses for members of the task force who are not legislators;
5) Provides that the Office of Legislative Research and General Counsel shall provide staff support to the task force;
6) Prescribes the scope of the task force's study; and
7) Requires the task force to make reports to the Revenue and Taxation Interim Committee.

SB 170 State Tax Commission Collection and Licensing Practices—Curtis S. Bramble (*Effective May 2, 2005*) This legislation imposes a bonding requirement for certain persons required to collect withholding tax. It requires an applicant to post a bond with the Commission prior to obtaining a sales tax, withholding tax or fuel tax license if any of the principals have been a responsible party for another person that is delinquent in, or had a license revoked for delinquency in the tax they are applying for. The bill increases bond amounts for withholding, sales and fuels licenses to a minimum of $50,000 and a maximum of $500,000. The bond amount is based on estimates of the applicant's tax liability plus any delinquencies or revocations of the principals.

If a person that is required to collect a tax as stated in this bill engages in business within the state before obtaining a license, that person is guilty of a criminal violation. The Commission shall revoke a license if a licensee violates any requirement of this bill. If the Commission revokes a licensee's license, the Commission may not issue another license to that licensee until they comply with these requirements, including paying any tax, penalty, or interest due, or by posting a bond.

- *Amends 59−1−302, 59−10−406, 59−12−106, 59−12−107, 59−13−209, 59−13−302, 59−13−303, 59−13−305, 59−13−308;*
- *Enacts 59−10−405.5, 59−13−203.1;*
- *Repeals 59−13−203*

2006

HB 291 State Tax Commission Bonding and Licensing Amendments—Rep. Wayne A. Harper (*Effective May 1, 2006*) Repeals the requirement that a third-party provider for withholding tax purposes must be licensed and bonded with the Tax Commission; reduces the minimum withholding and sales tax bond from $50,000 to $25,000; reduces the minimum fuels bond from $50,000 to $10,000; allows a taxpayer required to obtain multiple fuel bonds to combine those bonds.

- *Amends 59-10-405.5, 59-12-106, 59-13-203.1, 59-13-302, 59-13-403*

SB 139 Reportable Transactions Act—Sen. Howard A. Stephenson (*Effective January 1, 2007*) Requires a taxpayer to disclose a reportable transaction and provides procedures and requirements for making that disclosure; requires a material advisor to disclose a reportable transaction and provides procedures and requirements for making that disclosure. The bill requires a material advisor to maintain a list containing certain information relating to a reportable transaction and provides procedures and requirements for maintaining the list. It also provides penalties and provides that the State Tax Commission may waive, reduce, or compromise a penalty for reasonable cause.

- *Enacts 59-1-1301, 59-1-1303, 59-1-1304, 59-1-1305, 59-1-1306, 59-1-1307, 59-1-1308, 59-1-1309*

SB 225 Payment of Tax or Bonding in Tax Cases—Sen. Howard A. Stephenson (*Effective May 1, 2006*) Requires the Tax Commission to waive the requirement to post security prior to judicial review of a commission decision if a taxpayer establishes: (1) that the taxpayer has sufficient financial resources to pay the deficiency if the deficiency is upheld; or (2) collection of the deficiency is not jeopardized by waiver of the bond.

- *Enacts 59-1-611;*
- *Repeals 59-1-505*

2006 Third Special Session

SB 3002 Access to Information Gained by the State Tax Commission from Returns—Curtis S. Bramble (*Effective May 26, 2006*) This bill amended the Revenue and Taxation title to allow the Office of Legislative Research and General Counsel to receive, under certain circumstances, information gained by the State Tax Commission that is required to be attached to or included in returns filed with the State Tax Commission. The legislation provided that an office may not request, and the State Tax Commission may not disclose, a person's address; name, social security number or taxpayer identification number. This bill limits the ability of an office to provide information gained by the State Tax Commission that is required to be attached to or included in returns filed with the State Tax Commission and that the office receives from the State Tax Commission and it addresses the circumstances under which a person may request such information from an office.

- *Amends 59-1-403*

2007

HB 96 Motor Vehicle Dealer Amendments—Patrick Painter (*Effective April 30, 2007*) This bill modifies the Motor Vehicle Business Regulation Act by amending provisions relating to motor vehicle dealer license requirements. This bill: provides that each transaction a person arranges, offers to arrange, or brokers involving the sale or lease of a motor vehicle for a fee, commission, or other compensation is a separate violation if the person: has sold two or more motor vehicles in the previous consecutive 12−month period; and is not licensed as a dealer; provides that once a person has committed the offense of acting as a dealer without a license, each additional motor vehicle the person sells, displays for sale, offers for sale or exchange, or leases in the 12−month period is a separate violation; and makes technical changes.

- *Amends 41−3−201.5, 41−3−701*

SB 5 Tax Penalty Amendments—Sen. Howard Stephenson (*Effective April 30, 2007*) This bill amends the penalty provisions for a failure to file a tax return to exempt the return from a penalty if no tax is due on the tax return; and amends the mailing requirements for the notice of a criminal penalty to allow certified, instead of registered, mail; both of these changes reflect current Tax Commission practice.

- *Amends 59−1−401*

SB 54 Motor Vehicle Dealer Performance Bond Amendments—Dan R. Eastman (*Effective April 30, 2007*) This bill modifies the Motor Vehicle Business Regulation Act by amending motor vehicle dealer bond provisions.

SB 74 Penalties Relating to Taxes, Fees, or Charges—Sen. Howard Stephenson (*Effective April 30, 2007*) This bill modifies penalty provisions that apply to income, fiduciary, sales, corporate, and withholding taxes with respect to the failure to file a return, or pay a tax, fee, or charge due; effective the later of the date the Gen Tax sales tax phase becomes effective or May 1, 2008 (for sales and income), and the later of the date the Gen Tax corporate and withholding phase becomes effective, or May 4, 2009 (for corporate and withholding), the penalties for failure to file, failure to pay, and failure to file a timely extension return are the greater of $20 or: 2% of the unpaid liability if less than 5 days late, 5% of the unpaid liability if between 5 and 15 days late, and 10% of the unpaid liability if more than 15 days late; enacts un-codified language requiring the Utah Tax Review Commission to conduct a study on penalties relating to taxes, fees, or charges.

- *Amends 59−1−401, 59−7−507, 59−10−516*

SB 106 Motor Vehicle Business Fee Amendments—Lyle W. Hillyard (*Effective July 1, 2007*) This bill provides that the fee for a temporary permit or a temporary sports event registration certificate shall be established by the State Tax Commission; provides that certain fees are non-lapsing dedicated credits that shall be used toward costs of the Motor Vehicle Enforcement Division; repeals provisions that impose a $6.75 fee for a temporary permit or a temporary sports even registration certificate; and makes technical changes.

- *Amends 41−3−601, 41−3−602*
- *Repeals 41−3−603*

SB 138 Administrative Rule Criminal and Civil Penalty Sen. Howard Stephenson (*Effective April 30, 2007*) This bill repeals statutes in the motor vehicle enforcement division (MVED) that allow the commission to impose a criminal penalty in rule; takes those criminal penalties from rule and places them in statute.

- *Amends 4−38−7, 9−4−612, 32A−12−104, 40−6−12, 40−8−9, 41−3−210, 41−3−701, 41−3−702, 41−6a−1115, 51−7−22.4, 53−7−226, 59−14−212, 63A−5−103, 63C−9−301, 65A−3−1, 76−10−1233*
- *Enacts 76−10−1234*

SB 181 Fees to Cover Cost of Electronic Payments—Sen. Wayne Niederhauser (*Effective July 1, 2007*) This bill authorizes DMV and MVED to continue to impose a fee to cover the cost of electronic payments; and provides that the fees shall be used as dedicated credits by the agency.

- *Amends 41−1a−1221, 41−3−602, 41−3−604, 41−22−36, 73−18−25*
- *Enacts 59−1−305*

SB 186 Motor Vehicle Amendments—Dan R. Eastman (*Effective April 30, 2007*) This act provides that a dealer supplemental license for an additional place of business may only be issued if the dealer is licensed and bonded and is in compliance with existing administrative rules promulgated by the administrator of the Motor Vehicle Enforcement Division. This bill provides that a dealer supplemental license for an additional place of business for a new motor vehicle dealer may not be issued for an additional place of business that is beyond the geographic specifications of a new motor vehicle dealer's area of responsibility as determined in the dealer franchise agreement. The legislation required a new motor vehicle dealer to submit a copy of the portion of the dealer's franchise agreement to the administrator before being issued a supplemental license for an additional place of business. It provided exception to the restriction: if a license is being issued for the sale of used motor vehicles; or for trade shows or exhibitions.

- *Enacts 41-3-201.7*

2008

HB 347 Motor Vehicle Business Regulation Amendments—Sylvia S. Anderson (*Effective July 1, 2008*) This bill modifies the New Automobile Franchise Act and the Motor Vehicles Code by amending motor vehicle business regulations. This bill: amends definitions; provides that the requirements for motor vehicle dealers apply to a person who sells off−highway motor vehicles; requires a provider of a motor vehicle dealer orientation class to submit the class curriculum to the Motor Vehicle Division for approval prior to teaching the class; requires a distributor who is either located in the state or has a branch office within the state to maintain a principal place of business; provides that a used motor vehicle dealer whose license has been suspended may liquidate any existing inventory by selling the remaining used motor vehicles to certain persons and provides that the fine for violating the liquidation provisions is a class A misdemeanor; and makes technical changes.

- *Amends 13−14−102, 41−3−102, 41−3−201, 41−3−204, 41−3−206, 41−3−701;*
- *Enacts 41−3−207.5*

SB 57 Franchise Law Amendments—Dan R. Eastman (*Effective May 5, 2008*) This bill makes changes to Title 13, Chapter 14, New Automobile Franchise Act. This bill: defines terms; adds a member to the Utah Motor Vehicle Franchise Advisory Board; makes the executive director's decision in an adjudication under the chapter publicly available; addresses a franchisor's control over a franchisee's place of business; prohibits discrimination by a franchisor against a franchisee under certain circumstances; prohibits a franchisor from recovering the cost of a warranty repair through a fee or other charge to the franchisee; requires a franchisor to meet a higher burden of proof to terminate or relocate a franchise or to establish an additional franchise; requires the advisory board to consider any negative economic effect on an existing franchisee when evaluating a new or relocated franchise; addresses a franchisor's obligations when a franchise is terminated or not continued; allows a private right of action for a violation of the chapter; and makes technical changes.

- *Amends 13−14−102, 13−14−103, 13−14−104, 13−14−201, 13−14−304, 13−14−306, 13−14−307;*
- *Enacts 13−14−308, 13−14−309*

2009

HB 65 Reporting of Certain Transactions Exempt from Sales and Use Taxes—Rep. Julie Fisher (*Effective July 1, 2009*) Repeals the requirement for an owner or purchaser to report transactions exempt from sales tax under the manufacturing and semiconductor sales tax exemptions.

- *Amends 59-1-401, 59-1-403, 59-12-104, 62A-11-328;*
- *Repeals 59-12-105*

HB 80 Study on Taxpayer Advocate Program—Rep. Keith Grover (*Effective May 12, 2009*) Requires the Revenue and Taxation Interim Committee to study the implementation of a taxpayer advocate program within the Utah State Tax Commission during the 2009 interim.

- Enacts uncodified material

HB 324 Motor Vehicle Business Regulation Act Amendments—Rep. Francis Gibson *(Effective May 12, 2009*) Provides that a person that has been issued a motor vehicle salesperson's license and that is employed by a dealer that operates as a wholesale motor vehicle auction may be employed by more than one dealer that operates as a wholesale motor vehicle auction at a time.

- *Amends 41−3−202*

SB 108 Tax Commission Administration, Collection, and Enforcement Amendments—Sen. Wayne Niederhauser (*Effective May 12, 2009*) Creates a new Part 14 in Title 59, Chapter 1, that provides uniform statutory provisions for assessment, collection and refund of taxes and fees, including:

1) Providing a uniform time period for appealing the denial of a refund;
2) Clearly defining the assessment date;
3) Allowing the commission the discretion to estimate taxes for all tax types if a taxpayer doesn't file a return, or files a false or fraudulent return;
4) Defining "deficiency" for all tax types and clarifying that the Commission may increase or decrease a deficiency during a re-determination proceeding without issuing an amended or supplemental assessment;
5) Prohibiting the transfer of property of a delinquent taxpayer for all tax types;
6) Defining mathematical error consistent with IRC practice and applying to all tax types;
7) Increasing the time within which a taxpayer may respond to a notice and demand from 10 to 30 days;
8) Clarifying that a warrant does not have to be filed with the sheriff, but may be filed by the commission directly with the court;
9) Increasing the duration of a judgment from eight to ten years, and prohibiting the commission from re-filing a judgment;

10) Broadening the taxpayer remedies for a sales tax deficiency (Section 59-12-110(2)(e)) to apply to all tax types (these remedies are to: (1) appeal; or (2) pay the tax and apply for a refund); and
11) Making consistent the time frames for appeals on refund claims with the time frames for appealing the assessment of tax (that is, repeals Sections 59-10-532 through 59-10-535).
    - *Amends 10−1−307, 10−1−405, 19−6−410.5, 34A−2−202, 38−12−101, 59−1−101, 59−1−302, 59−1−401, 59−1−501, 59−1−703, 59−6−104, 59−7−519, 59−7−522, 59−10−501, 59−10−505, 59−10−510, 59−10−529, 59−10−531, 59−10−536, 59−10−537, 59−10−539, 59−10−544, 59−11−113,59−12−104, 59−12−107, 59−12−110, 59−12−110.1, 59−12−111, 59−12−128, 59−12−209, 59−13−209, 59−13−210, 59−13−211, 59−13−312, 59−13−313, 59−13−318, 59−14−205, 62A−11−304.1, 69−2−5.5;*
    - *Enacts 59−1−1401, 59−1−1402, 59−1−1403, 59−1−1404, 59−1−1405, 59−1−1406, 59−1−1407, 59−1−1408, 59−1−1409, 59−1−1410, 59−1−1411, 59−1−1412, 59−1−1413, 59−1−1414, 59−1−1415, 59−1−1416, 59−1−1417, 59−1−1418, 59−1−1419;*
    - *Repeals 59−1−302.1, 59−1−706, 59−5−105, 59−5−112, 59−5−113, 59−5−205, 59−5−212, 59−5−213, 59−5−214, 59−7−506, 59−7−516, 59−7−517, 59−7−518, 59−7−520, 59−7−521, 59−7−523, 59−7−524, 59−7−525, 59−7−526, 59−7−527, 59−9−106, 59−10−506, 59−10−521, 59−10−523, 59−10−524, 59−10−525, 59−10−526, 59−10−528, 59−10−532, 59−10−533, 59−10−535, 59−10−540, 59−10−542, 59−10−543, 59−12−113, 59−12−114, 59−12−115, 59−13−316, 59−13−317, 59−14−405, 59−15−103, 59−23−6, 59−24−107, 59−25−107, 59−26−107, 59−27−107*

SB 186 Amendments to State Tax Commission Penalty Provisions—Sen. Howard Stephenson (*Retrospective to January 1, 2009*) Provides that tiered penalties for a specific tax type become effective after the activation of the State Tax Commission's Gen Tax system for that tax type; provides that the due date for filing an extension return is the earlier of the date the person files the return or the last day of the extension allowed by law.

- *Amends 59−1−401, 76−8−1101*

SB 208 Utah Public Notice Website Amendments—Sen. Stephen Urquhart (*Effective May 12, 2009*) Provides that, effective January 1, 2010, a person required to publish legal notice shall publish that notice in a newspaper as required by statute and on a web site established by the collective effort of Utah's newspapers; effective January 1, 2012, a county of the first or second class required to publish a legal notice shall publish that notice on the website established by the newspapers and may publish notice in a newspaper; provides that for a property tax truth in taxation notice, the notice shall be published in a newspaper until January 1, 2011, and, beginning on January 1, 2011, on the Utah Public Notice Website.

SB 193 Salvage Vehicles Amendments—Stephen H. Urquhart (*Effective May 12, 2009*) Provides that a person may offer for sale, sell, or exchange a vehicle with a salvage certificate at or through a motor vehicle auction to: (1) an out-of-state or out-of-country purchaser that is authorized to do business in the domestic or foreign jurisdiction in which the person is domiciled or registered to do business, and (2) an in-state purchaser that is registered to do business in Utah and has a Utah sales and use tax license; provides that a person may only offer for sale, sell, or exchange five vehicles with salvage certificates at or through a motor vehicle auction annually to an in-state purchaser that does not have a salvage vehicle buyer license; authorizes the commission to impose an administrative entrance fee not to exceed $10 on the entrance into a motor vehicle auction of in-state purchasers that do not have a salvage vehicle buyer license; provides that a purchaser of a vehicle with a salvage certificate shall title the vehicle within 15 days of the purchase if the purchaser does not have a salvage vehicle buyer license; provides that a person may not offer for sale, sell, or exchange additional vehicles with a salvage certificate to a purchaser if notified that the purchaser has not titled previously purchased vehicles with a salvage certificate; requires the operator of a motor vehicle auction to retain a record of the sale of each salvage vehicle and to stamp "For Export Only" on the vehicle title if the buyer is an out-of-country buyer; provides that a person who violates the requirement to title a vehicle with a salvage certificate within 15 days of purchasing the vehicle at a motor vehicle auction is guilty of a class C misdemeanor; provides that a person who violates the requirement to title a vehicle with a salvage certificate within 15 days of purchasing the vehicle at a motor vehicle auction is subject to civil penalties.

- *Amends 41−3−201, 41−3−201.7, 41−3−701, 41−3−702*

SB 248 Tax Amendments—Sen. Gregory Bell (*Effective March 24, 2009*) Modifies the County of the Second Class Airport, Highway, and Public Transit Sales and Use Tax Act under Title 59, Chapter 12, Part 19 to allow a city or town legislative body within a county of the second class to impose this tax if the county of the second class has not imposed this tax by 4/1/09; provides for the distribution of amounts a city or town collects under this part.

- *Amends 59−12−502, 59−12−1901, 59−12−1902, 59−12−1903, 72−2−117.5, 72−2−121.2*

2010

HB 37 Criminal Background Checks on Motor Vehicle Dealers and Salespersons—Rep. Rebecca Lockhart (*Effective July 1, 2010*) Requires every new applicant for a motor vehicle salesperson license to submit fingerprints with a completed application to the Motor Vehicle Enforcement Division (MVED) of the Utah State Tax Commission, and every person required to renew a salesperson license on or before June 30, 2010 to submit fingerprints to MVED on or before November 30, 2010; provides that MVED shall submit fingerprints for each applicant to the Bureau of Criminal Identification (BCI); requires BCI to compare motor vehicle salesperson applicant fingerprints with certain criminal databases and inform MVED of its findings, and to maintain a separate file of motor vehicle salesperson fingerprints and notify MVED when a new entry is made concerning a person in the file regarding an arrest for certain offenses; requires MVED to

impose the fees that BCI is authorized to collect for the services it provides and remit those fees to BCI; requires MVED to use information received from BCI to determine whether a salesperson license should be denied, suspended, or revoked.

- *Amends 41−3−209, 53−10−202;*
- *Enacts 41−3−205.5*

HB 49 Amendments Related to a Tax, Fee, or Charge Administered by the State Tax Commission—Rep. Todd Kiser (*Effective May 11, 2010*) Provides that, for purposes of corporate, income, and withholding taxes, refund interest is allowed after a 45-day period (instead of 90 days) if a return or amended return is filed electronically; refund interest for these taxes will continue to be allowed only after a 90-day period if a return or amended return is not filed electronically.

- *Amends 59−1−401, 59−1−402, 59−1−1402*

HB 278 Government Records Access and Management Act Amendments—Rep. Christopher Herrod (*Effective May 11, 2010*) Requires a record to be produced in an electronic format if the governmental entity currently maintains the record in an electronic format that does not disclose records exempt from disclosure, or that may be segregated to protect non-disclosable information without undue expenditure of public resources or funds; provides a five business day deadline for a governmental entity to inform a person who requests an expedited response that the governmental entity has determined that the request does not qualify for an expedited response.

- *Amends 63G−2−201, 63G−2−204*

HB 366 Motor Vehicle Business Regulation Act Amendments—Bradley M. Daw (*Effective May 11, 2010*) Provides that a pawnbroker engaged in selling, exchanging or pawning motor vehicles is considered as coming into possession of the motor vehicles incident to the person's regular business and shall be licensed as a used motor vehicle dealer; provides that a person engaged in a title lending, check cashing, or similar business that comes into possession of motor vehicles incident to the person's business is not a used motor vehicle dealer; provides that each license application shall contain at least 5 years of business history, the federal tax identification number issued to the dealer, and the dealer's sales and use tax license number; provides that a person may not, for a fee, commission, or other form of compensation, arrange, offer to arrange, or broker a transaction involving the sale or lease of more than two used motor vehicles in a 12 consecutive month period unless the person is licensed as a motor vehicle dealer; provides that a supplemental license for a permanent additional place of business may only be issued to a used motor vehicle dealer if the dealer independently satisfies the bond requirements for the permanent additional place of business and the permanent additional place of business meets all the requirements for a principal place of business; specifies additional materials that a provider of an orientation class must include in the orientation materials.

- *Amends 41−3−102, 41−3−103, 41−3−105, 41−3−201, 41−3−201.5, 41−3−201.7*

HB 404 Motor Vehicle Business Amendments—Don L. Ipson (*Effective May 11, 2010*) Provides that a prior owner or lien holder of a vehicle has priority over a subsequent security interest in inventory; provides that constructive notice of a lien dates from the execution of the document creating the security interest if the application for title is filed within 30 days of delivery of the vehicle, and from the filing of the document creating the security interest if the application for title is filed after 30 days of the delivery of the vehicle; requires a dealer to pay off a lien on a vehicle traded in prior to selling the vehicle, unless the person trading in the vehicle acknowledges in writing that the person remains liable for the unpaid loan; provides that reasonable cause for denial, suspension, or revocation of a license issued under Title 41, Chapter 3 includes having had a license issued under that chapter revoked within five years from the date of application; specifies additional practices that are unlawful for a motor vehicle business licensee to engage in.

- *Amends 41−1a−601, 41−1a−604, 41−1a−606, 41−3−205, 41−3−209, 41−3−402;*
- *Enacts 41−3−211;*
- *Repeals and Reenacts 41−1a−605*

SB 119 Special Elections Modifications—Howard A. Stephenson (*Effective July 1, 2010*) This bill prohibits a local political subdivision from holding a local special election for a bond, levy, leeway, or sales tax issue without at least two-thirds of all members of the local legislative body calling the local special election; and makes technical changes.

- *Amends 20A-1-203*

SB 133 Qualifications of State Tax Commissioners—J. Stuart Adams (*Effective May 11, 2010*) This bill amends the State Tax Commission part to address qualifications of commissioners of the State Tax Commission. Members of the Tax Commission shall have: significant tax experience that is relevant to holding office as a commissioner, knowledge of tax administration and executive and administrative experience. At least one member of the Commission shall have substantial knowledge in the theory and practice of excise, income, sales, and corporate taxation. The membership of the Commission shall represent composite skills in accounting, auditing, property assessment, management, law and finance.

- *Amends 59-1-202, 59-1-204*

2011

HB 28 Penalties for Unauthorized Use of Records—Richard A. Greenwood (*Effective May 10, 2011*) This bill provides that the Motor Vehicle Division shall disclose a protected record in certain circumstances; provides that the knowing or intentional unauthorized access, use, disclosure, or dissemination of records created or maintained by the Motor Vehicle Division, the Driver License Division, or the Criminal Investigations Technical Services Division is a class B misdemeanor or; provides that the director of the Motor Vehicle Division, the Driver License Division, the Utah Bureau of Criminal Identification, and the Commissioner of Public Safety shall be informed of the unauthorized use of certain records; and makes technical changes.

- *Amends 41-1a-116, 53-3-109, 53-10-108, 53-10-111*

HB 237 Enforcement of Liens—Rep. Julie Fisher (*Effective May 10, 2011*) Requires a notice of a lien enforcement action that is sent by a storage facility and involves the sale of a vehicle, vessel, outboard motor, or aircraft to be sent to the last known address of the registered owner and lien holder, as disclosed by the records of the Motor Vehicle Division. This is in addition to any address the owner of a storage facility may have.

- *Amends 38−8−3*

HB 261 Amendments to Transportation Provisions—Derek E. Brown (*Effective May 10, 2011*) This bill modifies the Transportation Code by amending provisions relating to aircraft registrations. Requires the Tax Commission to annually provide the Utah Division of Aeronautics a list of all aircraft registered in the state, and requires a study in the 2011 interim of aircraft registration compliance.

- *Amends 72−10−110*

SB 16 State Tax Commission Tax, Fee, or Charge Administration and Collection Amendments—Sen. Wayne Niederhauser (*Effective July 1, 2011*) This bill addresses the administration and collection of taxes, fees, or charges the State Tax Commission collects and enforces. It clarifies that the administrative charge collected by Tax Commission from each qualifying tax, fee, or charge may not exceed the lesser of 1.5% or a percentage of the revenues collected sufficient to cover the costs of administering those taxes, fees, or charges; provides that the following sales-related taxes, fees, and charges shall be filed at the same time the entity's sales tax return is filed, or monthly if no sales tax return is required to be filed: municipal energy sales and use tax, municipal telecommunications license tax, lubricating oil recycling fee, waste tire recycling fee, multi-channel video or audio service tax, 911 emergency telecommunications service fee, emergency services poison control fee, and statewide unified E-911 fee. This bill coordinates with H.B. 82, Sales and Use Taxes on Certain Lodging Related Purchases, to provide that certain amendments in H.B. 82 supersede certain amendments in this bill.

- *Amends 10−1−307, 10−1−405, 19−6−715, 19−6−716, 19−6−808, 53−10−604, 59−12−108, 59−12−128, 59−12−206, 59−12−302, 59−12−354, 59−12−403, 59−12−603, 59−12−704, 59−12−802, 59−12−804, 59−12−1102, 59−12−1201, 59−12−1302, 59−12−1403, 59−12−2004, 59−12−2103, 59−12−2207, 59−26−104, 59−27−105, 69−2−5, 69−2−5.5, 69−2−5.6;*
- *Enacts 59−1−306*

SB 121 New Automobile Franchise Act Amendments—Daniel R. Liljenquist (*Effective May 10, 2011*) This bill specifies a plan or system that a franchisor may not adopt, change, establish, enforce, modify, or implement for the allocation, scheduling, or delivery of new motor vehicles, parts, or accessories to its franchisees; and modified the distance within which a relocation of an existing franchisee's dealership is considered to be the establishment of an additional franchise in the line-make of the relocating franchise.

- *Amends 13-14-201, 13-14-302*

SB 188 Tax Commission Amendments—Sen. John Valentine (*Effective May 10, 2011*) This bill exempts certain Tax Commission functions from the Open and Public Meeting Act. This bill exempts the State Tax Commission from the Open and Public Meetings Act when considering or acting on certain confidential tax matters. Grants rulemaking authority to the State Tax Commission to establish procedures and requirements related to a meeting that is not open to the public, and makes technical and conforming changes.

- *Amends 52-4-103;*
- *Enacts 59-1-405*

2012

HB 255 Motor Vehicle Business Regulation Penalties—Don L. Ipson (*Effective May 8, 2012*) This bill provides that the State Tax Commission may waive, reduce, or compromise any of the civil penalties imposed by the Motor Vehicle Enforcement Division for a violation of the Motor Vehicle Business Regulation Act if reasonable cause is shown and by making a record of its actions.

- *Enacts 41-3-704*

SB 27 Amendments to Revenue and Taxation Title—Howard A. Stephenson (*Effective May 8, 2012; Retrospective operation to September 27, 2011*) This bill amends provisions in the Revenue and Taxation title to address certain issues related to the Utah Supreme court case Ivory Homes v. Utah State Tax Commission.

- *Amends 10-1-405, 59-1-1410, 59-1-1417, 59-12-102, 59-12-103, 59-12-110*

SB 68 New Automobile Franchise Act Amendments—Scott K. Jenkins (*Effective May 8, 2012*) This bill prohibits a franchisor from: coercing or requiring a franchisee to establish prices at which the franchisee is required to sell certain products or services; coercing or requiring a franchisee to construct a new dealer facility or materially alter or remodel an existing dealer facility under certain circumstances; requiring a franchisee to purchase certain goods or services from a specified vendor under certain circumstances; and coercing or requiring a franchisee to lease a sign or other franchisor image element from the franchisor or affiliate without providing the franchisee the right to purchase from a vendor the franchisee's choosing.

SB 196 License Plate Reader Amendments—Sen. Scott Weiler (*Effective May 14, 2013*) Specifies circumstances when an automatic license plate reader system may be used by a person or governmental entity; provides that captured plate data is a protected record under the Government Records Access and Management Act; provides that captured plate data may only be shared for specified purposes, may only be preserved for 9 months, and may only be disclosed pursuant to a disclosure order or a warrant; prohibits a person from selling captured plate data for any purpose; establishes procedures for a governmental entity to submit a preservation request for captured plate data; and provides a penalty for violating the provisions relating to automatic license plate reader systems.

- *Amends 63G-2-305;*
- *Enacts 41-6a-2001, 41-6a-2002, 41-6a-2003, 41-6a-2004, 41-6a-2005, 41-6a-2006*

SB 199 Motor Vehicle Selling and Titling Requirements—Stephen H. Urquhart (*Effective May 8, 2012*) Provides that upon the endorsement and assignment of a certificate of title, the same certificate of title may not be re-endorsed and reassigned to a new owner with exceptions; provides that a person may not sell, offer for sale, or display for sale or exchange a motor vehicle unless the person is: (1) licensed under the Motor Vehicle Business Regulation Act; (2) the lien holder or owner of the vehicle; (3) a person who has lawfully repossessed the vehicle; (4) a holder of a statutory lien on the vehicle who is selling the vehicle through a motor vehicle auction; (5) a person lawfully donating a vehicle to a nonprofit charitable organization; (6) a non-profit charitable organization that receives donated vehicles and sells or disposes of them; (7) a person lawfully selling the person's immediate family member's vehicle; or (8) a personal representative, trustee, guardian, executor, administrator, sheriff, government entity, or other person who sells a vehicle under the powers and duties granted or imposed by law; requires a new owner of a transferred vehicle, vessel, or outboard motor to obtain a certificate of title with exceptions; establishes penalties and fines for violating the provisions.

- *Amends 41-1a-702, 41-1a-705, 41-3-702*

HJR 13 Joint Resolution—Tax Opinion Question—Gregory H. Hughes (*Effective March 8, 2012*) This joint resolution authorizes the Legislature to present an opinion question to the registered voters of the state to impose a state sales and use tax to support and enhance heritage, arts, culture, and museums throughout the state.

2013

SB 37 Time Period for Paying a Tax, Interest, or Penalties after a Judicial Decision—Deidre Henderson (*Effective May 14, 2013*) This bill amends the Judicial Review part to address the time period for paying a tax, interest, or penalties after a judicial decision.

- Amends 59-1-611

2014

SB 19 Appointment and Qualification of Members of the State Tax Commission—Sen. Howard A. Stephenson (*Effective May 13, 2014*) This bill repeals a provision from statute that remains in the Utah Constitution requiring that no more than two members of the State Tax Commission may be from the same political party; amends provisions related to the appointment and qualification of members of the State Tax Commission.

- *Amends 59-1-201, 59-1-202*

Note: In the November 2014 election voters defeated Amendment A which would have eliminated a constitutional provision limiting membership on the four-member State Tax Commission to no more than two members of the same political party. This amendment also had a provision requiring the qualifications of Tax Commissioners be defined in statute.

SB 206 Tax, Fee, or Charge Offense and Penalty Amendments—Sen. Curtis S. Bramble (*Effective May 13, 2014*) This bill amends the intent provisions of a third degree felony offense from "with intent to evade" to "knowingly and intentionally, and without a reasonable good faith basis" for purposes of a tax, fee, or charge administered by the State Tax Commission.

- *Amends 59-1-401, 76-8-1101*

SB 222 Automatic License Plate Reader System Amendments—Sen. Todd Weiler (*Effective May 13, 2014*) This bill provides that the restrictions on the use of an automatic license plate reader system only apply to a governmental entity; provides that a governmental entity may obtain, receive, or use privately held captured plate data only pursuant to a warrant or a court order, and if the private automatic license plate reader system retains captured plate data for 30 days or fewer.

- *Amends 41-6a-2002, 41-6a-2003, 41-6a-2004, 41-6a-2005*

SJR 7 Joint Resolution Regarding Qualifications of State Tax Commission Members—Sen. John L. Valentine (*Effective January 1, 2015 if approved by a majority of those voting on it at the next regular general election*) This resolution eliminates a provision limiting membership on the State Tax Commission to no more than two members from the same political party; and provides that the qualifications of State Tax Commission members are as provided by statute.

2015

SB 51 Motor Vehicle Enforcement Division Account Amendments—Sen. Wayne A. Harper (*Effective July 1, 2015*) This bill creates the Motor Vehicle Enforcement Division Temporary Permit Restricted Account (Account); specifies the revenue sources for the Account; specifies the uses of funds in the Account; requires that temporary permit fees be deposited into the Account rather than being used as dedicated credits for the costs of the Motor Vehicle Enforcement Division; provides that appropriations from the Account to the State Tax Commission are nonlapsing.

- *Amends 41-3-110, 41-3-601, 63J-1-602.2*

2016

HB 26 Revenue and Taxation Interim Committee Report—Rep. Daniel McCay (*Effective May 10, 2016*) Repeals certain reports to and by the Revenue and Taxation Interim Committee, including the report made by the Property Tax Division on counties' mass appraisal database, and the reports by the economists on the sales tax exemptions for machinery and equipment purchased by: (1) a manufacturing facility, mining establishment, or web search portal establishment under Section 59-12-104(14); and (2) an amusement, gambling, or entertainment establishment under Section 59-12-104(76); modifies the report by the Property Tax Division on equal payment agreements so that it is due only if the division enters into an equal payment agreement; requires that all mandated reports be provided electronically to the committee.

- *Amends 35A-5-306, 59-1-213, 59-1-304, 59-2-303.1, 59-2-1308.5, 59-5-102, 59-7-607, 59-7-612, 59-7-613, 59-7-614.2, 59-7-614.5, 59-7-614.7, 59-7-614.8, 59-7-701, 59-7-903, 59-9-101, 59-10-1002.1, 59-10-1010, 59-10-1012, 59-10-1013, 59-10-1029, 59-10-1030, 59-10-1107, 59-10-1108, 59-10-1304, 59-12-103.1, 59-12-104, 59-12-104.2, 59-12-104.5, 59-23-4, 63M-4-505, 63N-2-810;*
- *Repeals 59-26-110*

HB 471 Powersport Vehicle Franchise Amendments—This bill modifies statutory provisions relating to power sport vehicle dealers, specifically relocation of an existing franchise or establishment of a new franchise.

- *Amends 13-35-102, 13-35-302*

SB 31 Tax Commission Levy Process—Sen. Wayne Harper (*Effective January 1, 2017*) Enacts the Depository Institution Data Match System and Levy Act; provides procedures and requirements for the depository institution data match system and levy process, including: requiring the State Tax Commission to develop and operate the database in coordination with depository institutions; allowing the State Tax Commission to enter into agreements with electing depository institutions; establishing a levy process for collecting a liability from a delinquent taxpayer using the depository institution data match system; addressing duties of a depository institution and the State Tax Commission in relation to the depository institution data match system and levy process; addressing a reimbursement the State Tax Commission pays to a depository institution; addressing the confidentiality and disclosure of information; addressing limits on a depository institution's liability; and granting rulemaking authority to the State Tax Commission.

- *Amends 7-1-1004, 59-1-1402;*
- *Enacts 59-1-1701, 59-1-1702, 59-1-1703, 59-1-1704, 59-1-1705, 59-1-1706, 59-1-1707, 59-1-1708, 59-1-1709, 59-1-1710, 59-1-1711, 59-1-1712, 59-1-1713, 59-1-1714, 59-1-1715, 59-1-1716, 59-1-1717*

2016 Third Special Session

HB 3001 Tax Credit Review Amendments—Rep. Jeremy A. Peterson (*Effective October 1, 2016*) This bill requires the Revenue and Taxation Interim Committee to review certain credits related to individual income tax, corporate income tax, motor and special fuel tax, taxation of admitted insurers, and economic development.

- *Amends 59-7-159, 59-7-612, 59-7-614, 59-7-614.2, 59-7-614.5, 59-7-614.7, 59-7-614.8, 59-7-614.10, 59-7-619, 59-9-107, 59-10-137, 59-10-1012, 59-10-1013, 59-10-1014, 59-10-1024, 59-10-1025, 59-10-1029, 59-10-1030, 59-10-1034, 59-10-1037, 59-10-1106, 59-10-1107, 59-10-1108, 59-13-202, 63N-2-106, 63N-2-213, 63N-2-305, 63N-2-810*

2017

HB 18 Motor Vehicle Business Licensing Amendments—Rep. Kim F. Coleman (*Effective October 1, 2017*) Directs MVED to issue a three-month provisional license to an applicant that meets all of the requirements under Title 41, Chapter 3 and other applicable

state law for a standard license of the same class, except the requirement that the applicant maintain a principal place of business; requires the provisional license applicant to submit a site acquisition plan describing the applicant's anticipated principle place of business and demonstrate that it would satisfy Title 41, Chapter 3 and other applicable state law; prohibits the holder of a provisional license from acting as a licensee; and requires MVED to issue a provisional license holder a standard license without an additional application or fee once the provisional license holder complies with all of the standard license qualifications.

- *Enacts 41-3-202.2*

HB 183 Emissions Settlement Amendments—Rep. Timothy D. Hawkes (*Effective May 9, 2017*) Establishes the Environmental Mitigation and Response Act and creates an expendable special revenue fund to be administered by the director of the Department of Environmental Quality; prohibits the denial of vehicle registration based solely on the existence of a defeat device covered in the Volkswagen partial consent decree or an Environmental Protection Agency-approved vehicle modification.

- *Amends 19-1-202, 41-6a-1642*
- *Enacts 19-1-601, 19-1-602, 19-1-603,19-1-604*

SB 17 Tax Commission Amendments – Sen. Daniel Hemmert *(Effective May 9, 2017*) Provides that any substantive changes in numbered Tax Commission publications must be open to public comment in a public meeting; authorizes the Tax Commission to hold a meeting that is not open to the public to provide internal guidance to employees on the interpretation and application of laws administered by the Tax Commission; requires the Tax Commission to provide annual reports to the Revenue and Taxation Interim Committee regarding the guidance it provides to employees in meetings not open to the public; and repeals the provisions created by this bill on May 9, 2019.

- *Amends 59-1-405, 63I-1-259*
- *Enacts 59-1-213.1, 59-1-213.2*

2018

HB 101 Air Quality Emissions Testing Amendments—Rep. Patrice Arent *(Effective May 8, 2018)* Adds to the list of vehicles exempt from emissions inspection: motorcycles, electric vehicles, and vehicles with a model year 1967 or older; authorizes a county to exempt from an emissions inspection program diesel-powered motor vehicles with a gross vehicle weight rating (GVWR) of more than 14,000 pounds or model year 1997 or older; requires a county that does not impose an emission inspection requirement on diesel-powered motor vehicles as of December 31, 2017 to implement a 3 year pilot program beginning January 1, 2019 that shall require: a computerized emission inspection for diesel-powered motor vehicles model year 2007 or newer, with a GVWR of 14,000 pounds or less, and a model year 5 years old or older; and the pilot program shall also require a visual inspection of emissions equipment for diesel-powered motor vehicles model year 1997 or newer, with a GVWR of 14,000 pounds or less, and a model year 5 years old or older.

- *Amends 41-62-1642*

HB 162 License Plate Transfer Amendments—Rep. Norman Thurston *(Effective January 1, 2019)* Requires the Motor Vehicle Division to transfer the license plate of a vehicle that has been sold, traded, or the ownership of which has been otherwise released, to the new person registering the vehicle if the license plate was included as a part of the sale; all fees, except the fee for a new license plate, remain in place.

- *Amends 41-1a-401, 41-1a-413, 41-1a-701, 41-1a-703*

HB 316 Tax Commission Information Sharing Amendments—Rep. Bradley Last *(Effective February 20, 2018)* Amends the circumstances under which the Tax Commission shall share income tax return information with the Office of Legislative Fiscal Analyst, the Office of Legislative Research and General Counsel, and the Governor's Office of Management and Budget; and sets out these offices' responsibility regarding privacy of the information obtained.

- *Amends 59-1-403, 59-1-403.1*

HB 369 Auto Dealership License Amendments—Rep. Kim Coleman *(Effective May 8, 2018)* Creates a direct-sale manufacturer license and a direct-sale manufacturer salesperson license; permits a direct-sale manufacturer licensee to act as a dealer under certain conditions; permits a direct-sale manufacturer salesperson licensee to act as a salesperson for one direct-sale manufacturer under certain conditions; and exempts a direct-sale manufacturer from the provisions of the New Automobile Franchise Act.

- *Amends 41-3-102, 41-3-103, 41-3-105, 41-3-201, 41-3-201.7, 41-3-202, 41-3-203, 41-3-204, 41-3-206, 41-3-209, 41-3-210, 41-3-702*
- *Enacts 13-14-108*

HB 389 Manufacturer License Plates – Rep. Justin Fawson (*Effective May 8, 2018*) This bill expands the allowable purposes for which a manufacturer may use a special manufacturer license plate to include testing and demonstration of a motor vehicle.

- Amends 41-3-501

SB 77 Tax Administration Amendments—Sen. Curtis Bramble *(Effective May 8, 2018)* Authorizes the Tax Commission to provide individual income tax withholding information to the Department of Workforce Services.

- *Amends 59-1-403*

SB 143 Employment Background Checks—Sen. Wayne Harper *(Effective May 8, 2018)* Requires the Tax Commission to conduct a nationwide criminal background check and ongoing monitoring on all employees and contractors that have access to return information or UCJIS.

- *Amends 35A-1-102, 53-10-108, 63A-3-201*
- *Enacts 7-1-212, 19-1-308, 26-1-17.1, 35A-1-104.1, 59-1-206.1, 63A-2-106, 63M-2-304, 67-3-10*

2019

HB 25 Tax Commission Amendments—Rep. Steve Eliason *(Effective May 14, 2019)* Extends the authorization for the State Tax Commission to hold a meeting that is not open to the public to provide guidance to its employees on the interpretation and application of a law administered by the Commission from May 9, 2019 to May 9, 2024; and requires the State Tax Commission to provide an electronic report of the meetings to the Revenue and Taxation Interim Committee on or before Sept. 30, 2020 and 2023.

- *Amends 59-1-213.2*

HB 139 Motor Vehicle Emissions Amendments—Rep. Angela Romero *(Effective May 14, 2019)* Amends the penalties for a vehicle that violates the emission standards by allowing the DMV discretion to suspend or revoke a vehicle registration upon notification by a local health department that the vehicle violates air emissions standards; requires a court to report repeat offenders of emission standards to the local health department; and requires the local health department to report repeat offenders of emission standards to the Motor Vehicle Division.

- *Amends 41-1a-110, 41-6a-706.5, 41-6a-1626*

HB 228 Towing Revisions – Rep. A. C. Maloy (Effective May 14, 2019) This bill amends definitions; amends provisions related to state impound yards, including fencing requirements for state impound yards; amends provisions related to fees and background checks in relation to inclusion on a towing rotation; requires a political subdivision or state agency to provide an appeals process regarding suspension or removal from a towing rotation; and makes technical changes.

- *Amends 41-1a-102, 41-1a-1101, 41-6a-1406, 72-9-102, 72-9-603, 72-9-604*
- Enacts 72-9-607

HB 263 Emissions Testing Revisions—Rep. Patrice M. Arent *(Effective May 14, 2019)* Changes the required visual inspection of emissions equipment on diesel-powered motor vehicles from model years 1997 and newer to model years 1998 and newer.

- *Amends 41-6a-1642*

HB 495 Tax Restructuring and Equalization Task Force—Rep. Mike Schultz *(Effective March 29, 2019)* Creates the Tax Restructuring and Equalization Task Force comprised of ten legislators appointed by the President/Speaker, and four non-legislative, non-voting members appointed by the President/Speaker taking into consideration recommendations by the governor and taxation expertise of a potential appointee; requires the task force to study state and local revenue systems with the purpose of making recommendations to address structural imbalances among revenue sources; requires a progress report to the first Revenue and Taxation Interim Committee and Executive Appropriations Committee after June 1, 2019; requires a report of study recommendations to the first Revenue and Taxation Interim Committee and Executive Appropriations Committee after August 1, 2019; and sunsets the task force on June 30, 2020.

- *Repeals and Re-enacts 36-29-103*

SB 16 Public Utilities Committee Reports—Sen. Daniel Hemmert *(Effective May 14, 2019)* Repeals the requirement for the Tax Commission to send a report to the Public Utilities, Energy, and Technology Interim Committee for amounts over ninety days delinquent an access line provider owes under Title 69, Chapter 2, Part 4, 911 Emergency Service Charges.

- *Amends 59-1-403*

SB 82 Dealership Licensing Amendments—Sen. Don L. Ipson *(Effective October 1, 2019)* Repeals provisions authorizing the issuance of an unbranded title; requires an insurance company that pays a claim for a stolen vehicle that is not recovered to surrender the title to the DMV and the DMV to issue a title in the insurance company's name; expands the definition of body shop from a business engaged in rebuilding, restoring, repairing, or painting primarily the body of motor vehicles damaged by collision or natural disaster" to a person engaged in rebuilding, restoring, repairing, or painting the body of motor vehicles for compensation;" prohibits the issuance or renewal of a transporter license to someone who is not licensed as a body shop, a detail or repair shop, a tow truck motor carrier, a licensed dealer, a repossession company, or a finance company and is not properly insured; prohibits use of a dealer plate on a loaded commercial vehicle over 26,000 pounds gross laden weight (previously 12,000 pounds) unless a special loaded demonstration permit is issued; increases the number of dealer plates from two plus one for every twenty-five motor vehicles sold to five plus one for every twenty-five motor vehicles sold; and makes tenor more violations of Section 41-3-301 a class A misdemeanor (instead of the current one violation).

- *Amends 41-1a-522, 41-1a-1001, 41-1a-1005, 41-1a-1401, 41-3-102, 41-3-202, 41-3-501, 41-3-502, 41-3-503, 41-3-507, 41-3-701, 41-3-702*
- *Repeals 41-1a-1002, 41-1a-1003, 41-1a-1007, 41-3-409.5*

SB 125 Vehicle Registration Records Amendments—Sen. Todd Weiler *(Effective May 14, 2019)* Prohibits the Motor Vehicle Division from disclosing a protected record to an owner, lessee, or operator of a parking lot or structure.

- *Amends 41-1a-116*

SB 211 Tax Administrative Remedies Amendments—Sen. Curtis S. Bramble *(Effective May 14, 2019)* Provides that a party in a tax proceeding has not exhausted the party's administrative remedies unless the party has requested a formal hearing within the time provided by law, and the Commission has issued a final unappealable administrative order.

- *Amends 59-1-502.5*
- *Enacts 59-1-612*

2020

SB 120 Vehicle Repair and Notification Amendments – Sen. Curtis S. Bramble (*Effective May 12, 2020*) Requires disclosure to the vehicle purchaser and in an advertisement for the sale of a vehicle, if the vehicle has been declared a total loss by an insurance company unless the vehicle has been stolen, recovered and declared a total loss by an insurance company and does not meet the definition of a salvage vehicle; specifies disclosure

language to be included on the bill of sale, contract, lease, or any other document that transfers title to a salvage or total-loss vehicle.

- *Amends 41-1a-1004, 41-1a-1005.3*

SB 125 Single Sign-on Portal Amendments – Sen. Curtis S. Bramble (*Effective May 12, 2020*) Requires the single sign-on business portal and the single sign-on citizen portal to contain links to the State Tax Commission website; repeals the requirement that the single sign-on citizen portal allows access to an individual's previous years' tax filing information; beginning December 1, 2020, requires the single sign-on business portal to include information related to business tax liability and payment and requires the single sign-on citizen portal to allow an individual the ability to file individual income taxes.

- *Amends 63F-3-103, 63F-3-103.5*

SB 128 Non-Vehicle Franchise Agreement Amendments – Sen. Curtis S. Bramble (*Effective October 15, 2020*) Modifies the definition of "franchise" for purposes of the Motor Vehicle Business Regulation Act to include a contract or agreement between a dealer and a manufacturer of new motor vehicles or a manufacturer's distributer or factory branch authorizing the dealer to sell any specified makes of new motor vehicles regardless of whether the contract or agreement is subject the New Automobile Franchise Act, Title 13, Chapter 14, or the Power-sport Vehicle Franchise Act Title 13, Chapter 35, or neither.

- *Amends 13-14-102, 41-3-102, 41-3-210*

SB 178 Administrative Security Amendments – Sen. Curtis S. Bramble (*Effective May 12, 2020*) Authorizes a person in charge of the State Tax Commission to establish secure areas within the commission facility and prohibit or control by rule any firearm, ammunition, dangerous weapon, or explosive; and directs the administrator of the motor vehicle enforcement division to provide security in an area designated as secure.

- *Amends 41-3-105, 76-8-311.1*

SJR 3 Proposal to Amend the Utah Constitution – Annual General Sessions of the Legislature – Sen. Ann Millner (*Effective January 1, 2021 subject to approval by a majority of those voting in the next regular general election*) Amends the Utah Constitution to move the beginning date of annual general sessions of the Legislature from the fourth Monday in January to a day in January designated by statute and provide that state holidays, in addition to federal holidays, are excluded from the limit on the number of days of annual general sessions of the Legislature.

2021

HB 19 County Classification Amendments - Rep. Casey Snider (*Effective May 5, 2021*) Increases the population minimum for classification as a county of the first class from 700,000 to 1,000,000; increases the population bracket for classification as a county of the second class from 125,000 or more but less than 700,000 to 175,000 or more but less than 1,000,000; and increases the population bracket for classification as a county of the

third class from 31,000 or more but less than 175,000 to 40,000 or more but less than 175,000.

- *Amends 17-50-501*

HB 40 Tax Status Disclosure Amendments – Rep. Norman K. Thurston (*Effective May 5, 2021*) Requires the Tax Commission, upon request, to provide the Alcoholic Beverage Control Commission information showing whether a license applicant or an existing licensee is current on all state tax obligations.

- *Amends 59-1-403*

HB 115 Municipal Boundary Modifications - Rep. Steve Waldrip (*Effective March 16, 2021*) Prohibits a municipality from annexing an area proposed for incorporation in a feasibility study or supplemental feasibility study until the Lieutenant Governor holds the first public hearing on the proposed incorporation and the time period has expired for an eligible landowner to ask the Lieutenant Governor for exclusion of their property from the incorporation; requires an applicant for a cross-county annexation to send a written notice of intent to the legislative body of each municipality which considers the affected area part of their expansion area; allows a landowner, who owns more than 1% of assessed value of all property in an affected area, 10% of total private land area within an affected area, or land located in a mining protection area, to petition for complete or partial exclusion from incorporation while the Lieutenant Governor holds the public hearings required for the feasibility study.

- *Amends 10-2-401, 10-2-401.5, 10-2-402, 10-2-403, 10-2-405, 10-2-407, 10-2-408, 10-2-414, 10-2a-201.5, 10-2a-203, 10-2a-206, 10-2a-207, 10-2a-210;*
- *Enacts 10-2-402.5*

HB 243 Privacy Protection Amendments – Rep. Francis D. Gibson (*Effective May 5, 2021*) Requires the Governor to appoint a Government Operations Privacy Officer; and directs the Officer to compile and post information on the governor's website about the privacy practices of state agencies regarding use and storage of personal data.

- *Amends 67-3-1;*
- *Enacts 63C-23-101, 63C-23-102, 63C-23-201, 63C-23-202, 67-1-17, 67-3-12*

SB 36 Tax Commission Bond Requirement Amendments – Sen. Curtis Bramble (*Effective May 5, 2021*) Authorizes the Tax Commission to waive the bond requirement for a person whose sales or withholding tax license was revoked for a delinquency, provided the person is in compliance with a Tax Commission payment agreement.

- *Amends 59-10-405.5, 59-12-106*

SB 42 Tax Commission Collection Amendments – Sen. Curtis Bramble (*Effective July 1, 2021*) Permits the Tax Commission to disclose a taxpayer's identifying information, contact information, and tax debt to an outside collection agency that has contracted with the Tax Commission for the collection of tax debt; allows the collection agency to re-disclose taxpayer information to a third party to help collect the debt; subjects the collection agency and the third party to the confidentiality requirements and penalty

provisions regarding taxpayer information; and authorizes the Tax Commission to issue administrative garnishments as an alternative to the current judicial garnishment process.

- *Amends 59-1-1101, 59-1-1102;*
- *Enacts 59-1-1420*

SB 72 Open and Public Meetings Amendments - Sen. Lincoln Fillmore (*Effective May 5, 2021*) Prohibits a vote in a closed meeting, except to end the closed portion of the meeting; and provides that a motion to end the closed portion of a meeting may be approved by a majority vote.

- *Amends 52-4-204*

SB 110 Tax Commission Appeal Amendments - Sen. Lincoln Fillmore (*Effective May 5, 2021*) Requires the State Tax Commission to stay a property tax appeal if a commission decision involving the same taxpayer, the same legal issue or valuation principle, and to a material degree the same facts are before a court on judicial review.

- *Enacts 59-1-613*

SB 125 Open and Public Meetings Act Amendments - Sen. David G. Buxton (*Effective May 5, 2021*) Requires any public body holding an electronic meeting to provide facilities at an anchor location for the public to attend the meeting, and a means for members of the public who are not present at the anchor location to attend the meeting remotely; specifies that the requirement to provide facilities at an anchor location do not apply if the public body's chair finds that holding the meeting under those conditions presents a substantial risk to the health or safety of persons present at the anchor location, or if the location where the public body would normally meet has been ordered closed to the public for health or safety reasons.

- *Amends 52-4-207*

SB 214 Official Language Amendments – Sen. Kirk A. Cullimore (*Effective May 5, 2021*) Repeals the provision that English is the sole language for all Utah governmental documents, transactions, proceedings, meetings, and publications.

- *Amends 58-1-311, 58-11a-302, 63G-1-201*

SB 222 Public Official and State Capitol Protection Amendments - Sen. Don L. Ipson (*Effective May 5, 2021*) Defines "public official" to include an appointee or employee in the executive branch of state government if that person: holds a policy making position, makes purchasing or contracting decisions, makes rules, determines rates or fees, or makes adjudicative decisions; requires the Office of Executive Protection to provide security to a public official, an officials' staff, or an immediate family member of the official if there is a demonstrable need or an identified threat to the person.

- *Amends 53-1-102, 53-1-106, 53-1-114*

2022

SB 90 Tax Administration Amendments – Sen. Wayne A. Harper (*Effective May 4, 2022*) Clarifies that the parties to an administrative garnishment order issued by the tax commission must file any motions to enforce the administrative garnishment order in district court. Changes each instance of the term "remote seller" to "voluntary seller" for purposes of the Utah Sales and Use Tax Act to harmonize Utah Code with the usage of these terms under the Streamlined Sales Tax Agreement.

- *Amends 59-1-1420, 59-12-107*

SB 109 Towing Amendments – Sen. Michael K. McKell (*Effective October 15, 2022*) This bill requires submission of a certain form to the Division of Motor Vehicles and notification of the owner of a vehicle if the vehicle is removed. It grants rulemaking authority to prescribe the format and contents of the form to be submitted to the Division of Motor Vehicles. This bill defines terms and amends provisions related to the sale or transfer of a vehicle, vessel, or outboard motor that has been impounded that has not been claimed or recovered by the owner or lienholder: requires the motor vehicle division to issue a certificate of sale for an impounded vehicle to the tow truck motor carrier in possession of the vehicle if: the vehicle is 8 years old or older; the vehicle is not recovered by the owner or lienholder within 30 days of the original notice of impound; and the tow truck motor carrier submits a request to the division for a certificate of sale. Requires the division to sell, by public auction, an impounded vehicle if: the vehicle is 7 years old or newer; and the vehicle is not recovered by the owner or lienholder within 60 days of the original notice of impound. Specifies that, if the division issues a release for an impounded vehicle that is 7 years old or newer, and the owner fails to take possession of the vehicle within 45 days of the date of the original notice, the division shall re-notify the owner if the tow truck motor carrier notifies the division that the vehicle has not been recovered. This bill allows a tow truck motor carrier to charge an after-hours fee if an owner requests release of a vehicle after normal business hours; prohibits a tow truck motor carrier or tow truck operator from sharing personal information of or referring other services to a person for whom the tow truck motor carrier or tow truck operator has performed a tow service; and makes technical changes.

- *Amends 41-1a-102, 41-1a-1103, 41-1a-1104, 41-6a-102, 41-6a-1406, 53-3-106, 63I-1-241, 72-9-603*

2023

HB 58 Tax Modifications - Rep. Robert Spendlove (Effective May 3, 2023) Repeals language related to expired individual and corporate income tax credits; eliminates redundant and obsolete language from the sales and use tax act; clarifies the type of motion that the Tax Commission is required to file with a court to enforce an administrative garnishment order; clarifies that a county assessor or the county board of equalization does not bear the burden of proof in an appeal if a value that is equal to the inflation adjusted value is asserted; permits a county to remit or abate the property taxes for a calendar year of an indigent individual if the individual owned the subject property as of January 1 of the calendar year; authorizes a county legislative body to adopt rules or ordinances to effectuate an abatement or exemption, or designate one or more persons to perform the functions necessary to effectuate an abatement or exemption under Title 59, Chapter 2,

Part 18, Tax Deferral and Tax Abatement and Title 59, Chapter 2, Part 19, Armed Forces Exemptions; specifies whether the Tax Commission or the Division of Finance is responsible for making certain sales and use tax deposits, transfers, and diversions; effective January 1, 2023, eliminates the requirement that a property tax notice state the percentage difference and dollar amount difference between the taxpayer's liability for the multicounty assessing and collecting levy imposed at a rate of .00015, and the taxpayer's liability if the rate were equal to the certified revenue levy.

- *Amends 17C-1-409, 17C-1-411, 17C-1-412, 26-36b-208, 51-9-902, 53-2a-1102, 59-1-401, 59-1-1420, 59-2-109, 59-2-201, 59-2-919.1, 59-2-1101, 59-2-1102, 59-2-1710, 59-2-1803, 59-10-552, 59-12-103, 59-12-205, 59-12-302, 59-12-354, 59-12-403, 59-12-603, 59-12-703, 59-12-802, 59-12-804, 59-12-1102, 59-12-1201, 59-12-1302, 59-12-1402, 59-12-2103, 59-12-2206, 63G-2-302, 63N-2-510, 63N-2-512*
- *Enacts 59-2-1806, 59-2-1906*
- *Repeals 59-7-613, 59-7-614.9, 59-7-617, 59-7-622, 59-10-1013, 59-10-1040*

HB 116 Intergenerational Poverty Solutions – Rep. Norman K. Thurston (*Effective July 1, 2023*) Authorizes the Tax Commission to disclose to the Department of Workforce Services (DWS) whether an individual claimed and is entitled to claim a federal earned income tax credit for a taxable year specified in a request from DWS; requires that before this information may be provided, DWS must provide the Tax Commission with an information release authorization form specifying the information to be released and signed by the individual; and repeals this disclosure authorization on July 1, 2029.

- *Amends 59-1-403, 63I-1-235, 63I-1-253, 63I-1-259*
- *Enacts 35A-9-601, 35A-9-602, 35A-9-603, 35A-9-604, 35A-9-605, 35A-9-606, 53B-8a-301, 53B-8a-302, 53B-8a-303*

HB 194 Motor Vehicle Dealer Requirements - Rep. Colin W. Jack (*Effective July 1, 2023*) Directs the Tax Commission to create a transaction disclosure form and specifies that the form must include the negotiated sales price of a motor vehicle, the negotiated value of a trade-in vehicle, the temporary permit fee, the title fee, the registration fee, the dealer documentary fee, sales and use taxes, any other taxes or fees required under state or federal law, any other negotiated optional charges, and the amount to be financed; requires a motor vehicle dealer to complete and sign a transaction disclosure form before a motor vehicle sale is finalized and provide a copy of the signed form to the potential purchaser; prohibits a motor vehicle dealer from charging more than the amount memorialized on the transaction disclosure form; states that a transaction disclosure form is not required for the sale of a motor vehicle at auction or as part of a fleet transaction; specifies that failure of a motor vehicle dealer to provide a potential purchaser with a completed transaction disclosure form is a Level III civil violation subject to fine of $250 for the first offense, $1,000 for the second offense, and $5,000 for the third and subsequent offenses.

- *Amends 41-3-102, 41-3-103, 41-3-211, 41-3-702*
- *Enacts 41-3-401.6*

HB 353 Sales Tax Return Requirements - Rep. Jordan D. Teuscher (*Effective May 3, 2023*) Prohibits a political subdivision from requiring a person to obtain a sales tax license as a prerequisite to obtaining a business license or any other right to conduct business in the jurisdiction if the person is engaged exclusively in the business of selling tax exempt commodities or if the person is exempt from collecting sales tax and the place of business is a special event.

- *Amends 59-12-106*

HB 399 Corporation Amendments - Rep. Anthony E. Loubet (*Effective July 1, 2023*) Modifies the process through which the Division of Corporations and Commercial Code (division) verifies with the Tax Commission that a business entity is in good standing for purposes of reinstatement following voluntary dissolution or formal withdrawal from business activities in Utah; upon receiving an application from an entity seeking reinstatement or withdrawal, directs the division to provide the Tax Commission with the entity's federal employer identification number and request that the Tax Commission verify whether the entity is in good standing for tax purposes; for purposes of reinstatement following voluntary dissolution, requires the Tax Commission to certify to the division that the entity is in good standing if the entity: has either paid all taxes, fees, and penalties owed to the Tax Commission or is current on a payment plan with the Tax Commission for any outstanding taxes, fees, and penalties; for purposes of formal withdrawal from business activities in the state, requires the Tax Commission to certify to the division that the entity is in good standing only if the entity has paid all taxes, fees, and penalties owed to the Tax Commission; if an entity seeking reinstatement or withdrawal is not determined by the Tax Commission to be in good standing, directs the Tax Commission to notify the division that the entity is not in good standing and inform the entity in detail why they were not found to be in good standing.

- *Amends 16-6a-716, 16-6a-1412, 16-6a-1513, 16-10a-1422, 16-10a-1520*

SB 14 Leased Tangible Personal Property Tax Amendments - Sen. Chris H. Wilson (*Effective July 1, 2023*) Authorizes the Motor Vehicle Division (division) to issue a temporary permit for a vehicle to an applicant who provides a document to the division that demonstrates that the registered owner is a lessee who has agreed to transfer the certificate of title to the applicant upon receipt of the title from the lessor; clarifies that the sale of a vehicle from a lessor to a lessee is subject to sales and use tax, and that the taxable amount may be based upon the lease agreement.

- *Amends 41-1a-211, 59-12-103, 59-12-104*

SB 27 Transportation Revisions - Sen. Wayne A. Harper (*Effective May 3, 2023*) Provides that a vehicle with an original-issue license plate that would otherwise qualify as a vintage vehicle, except for displaying a vintage vehicle plate, qualifies for the same registration exemptions as a vintage vehicle; beginning January 1, 2025, requires the Tax Commission to annually provide data to each towing entity towing rotation that is sufficient to determine how many vehicles, vessels, or outboard motors were towed as part of the towing entity's towing rotation in the previous year, and the percentage that were abandoned; defines "towing entity" as a political subdivision, state agency, interlocal agency, or special service district; defines "abandoned" to mean a vehicle, vessel, or outboard motor for which the relevant fees

have not been paid and which has not been removed from a secure storage facility within 30 days after notice of the tow was sent to a party with an interest in the vehicle.

- *Amends 10-9a-203,10-9a-403,10-9a-403.1, 17B-2a-808.2, 20A-7-601, 41-1a-416, 41-1a-1201, 41-6a-102, 41-6a-704, 41-6a-705, 41-6a-904, 41-21-1, 53-3-109, 63I-1-241, 72-1-202, 72-1-203, 72-1-301, 72-1-302, 72-1-303, 72-1-304, 72-1-305, 72-2-124, 72-5-117, 72-9-604*
- *Enacts 41-6a-718*
- *Repeals and reenacts 53-1-106.2*

SB 32 Administrative Appeals Amendments - Sen. Todd D. Weiler (May 3, 2023) Requires that if a party files a petition for judicial review of a final agency action resulting from a formal adjudicative proceeding within the 30-day time period any other party to the action may file a petition for judicial review if the petition is filed within the time period permitted for a cross petition under Rule 14 of the Utah Rules of Appellate Procedure.

- *Amends 63G-4-401*

SB 84 Housing and Transit Reinvestment Zone Amendments - Sen. Wayne A. Harper (*Effective May 3, 2023*) – Requires that, within 14 days after the date on which the Governor's Office of Economic Opportunity (GOEO) receives a proposal to create a housing and transit reinvestment zone, GOEO must provide notice of the proposal to the Tax Commission; requires the Tax Commission, after receiving notice from GOEO of a proposed housing and transit reinvestment zone, to evaluate the feasibility of administering the tax implications of the proposal, provide a letter to GOEO either describing any challenges in the administration of the proposal or indicating that the Tax Commission can feasibly administer the proposal; removes a Tax Commission designee as a voting member of the transportation reinvestment zone committee.

- *Amends 63N-3-602, 63N-3-603, 63N-3-604, 63N-3-605*

SB 172 Vehicle Sales Amendments - Sen. Don L. Ipson (*Effective May 3, 2023*) Authorizes a licensed motor vehicle dealer to sell a vehicle to a buyer without the buyer being physically present at the dealer's licensed place of business; permits a new motor vehicle FSB 173 dealer's licensed locations; permits a used motor vehicle to be delivered at any mutually agreed location; specifies that a vehicle purchase contract is not executed until it is countersigned by the dealer at one of the dealer's license business locations.

- *Amends 41-3-210*

SB 250 Public Surveillance Amendments - Sen. Daniel McCay (*Effective May 3, 2023*) Prohibits the use of an automatic license plate reader system by a governmental entity except by a law enforcement agency as part of an active criminal investigation, to apprehend an individual with an outstanding warrant, to locate a missing or endangered person, or to locate a stolen vehicle; requires a law enforcement agency that seeks to use an automatic license plate reader system for an authorized purpose to have a written policy regarding the use, management, and auditing of the system that is posted on the law enforcement agency's website.

- *Amends 41-6a-2002, 41-6a-2003, 41-6a-2004, 41-6a-2005, 41-6a-2006, 72-1-212*

SB 263 Electronic Cigarette and Other Nicotine Product Tax Amendments - Sen. Curtis S. Bramble (*Effective May 3, 2023*) Modifies the distribution of revenue from the Electronic Cigarette Substance and Nicotine Product Tax Restricted Account (account) to allow for the distributions to be adjusted proportionally if the amount in the account is insufficient to fully satisfy all specified distributions; subject to full satisfaction of existing distributions from the account, authorizes the use of the account to fund Tax Commission personnel to enforce compliance with the electronic cigarette and nicotine tax collection requirements; directs the Tax Commission to increase enforcement of electronic cigarette and nicotine tax collection requirements; requires the Tax Commission to annually report on or before the September meeting of the Revenue and Taxation Committee a review of: the revenue impact of increased enforcement, the options for long-term funding of increased enforcement, the sufficiency of revenue generated from the tax to fund all required distributions from the account, the impacts of the lack of federal regulation of electronic cigarettes on enforcement and compliance with the tax, and potential impacts on compliance of changing the incidence of taxation from the distributer transaction to the retail sale.

- *Amends 59-14-807*
- *Enacts 59-14-809*

SB 284 Aviation Fuel Incentive Amendments - Sen. Kirk A. Cullimore (*Effective May 3, 2023*) **SB 284 Aviation Fuel Incentive Amendments - Sen. Kirk A. Cullimore** (*Effective May 3, 2023*) This bill directs the Division of Finance to deposit money from severance tax revenue into an aviation fuel incentive account; enacts provisions relating to an aviation fuel incentive, including provisions that: authorize the Utah Inland Port Authority to award an aviation fuel incentive, under certain circumstances, to an airline carrier that meets certain requirements; establish application procedures and requirements; and establish maximum amounts to be awarded as an aviation fuel incentive; and makes technical and conforming changes. This bill requires the Tax Commission to disclose to the Utah Inland Port Authority the tax returns or other information of a federally certificated air carrier upon receipt of a disclosure authorization form; specifies that the carrier must execute a disclosure authorization form which expressly directs and authorizes the Tax Commission to disclose to the Utah Inland Port Authority the carrier's returns or other information that would otherwise be subject to confidentiality under §59-1-403 or Internal Revenue Code §6103; requires the Division of Finance to deposit "incremental revenue" as defined in §59-5-121 into the aviation incentive account created under §11-58-208.

- *Amends 51-9-307, 59-5-115*
- *Enacts 11-58-208, 59-5-121*

END OF CHAPTER