UTAH STATE TAX COMMISSION

OFFICIAL TAX INFORMATION FOR UTAH

WHAT ARE YOU LOOKING FOR TODAY?

Recent Changes and Information

- NEW! SALT Requirements for 2023
- Individual Income Taxes
- FAQs and New Information

Taxpayer Access Point
Utah's Tax Portal

File, pay & manage your Utah taxes online.

Strategic Plan
Fiscal Years 2024 – 2028

See the Tax Commission's Five-year Strategic Plan

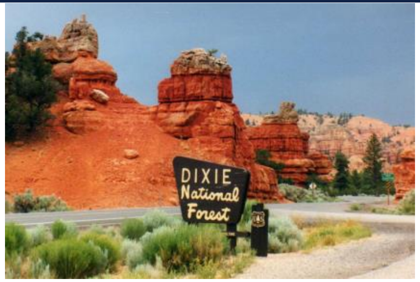
INDIVIDUAL INCOME TAXES
BUSINESS & CORPORATE TAXES
SALES & USE TAXES
WITHHOLDING TAXES
FUEL TAXES
CIGARETTE & TOBACCO TAXES
MOTOR VEHICLE TAXES & FEES
PROPERTY TAXES
LISTING OF ALL TAXES & FEES

JOB OPENINGS
TRAINING, WEBINARS & VIDEOS
TAX PROFESSIONALS
PUBLIC NOTICES & RECENT INFO
TAX RELIEF & EXTENSIONS
BILLING & PAYMENTS
OFFICE OF THE COMMISSION
TAX APPEALS
TAX COMMISSION INFORMATION

Give Feedback

This website is provided for general guidance only. It does not contain all tax and motor vehicle laws or rules.

Agenda



Interesting Facts

Demographic Visualizations

What's Happening With Inflation

Distribution Questions

2022 Leg. General Session – Selected Highlights

Open discussion / questions

- **Local Sales Tax Revenues**
- **Utah Inland Port Authority - Distribution Changes**
- **Utah Fairpark Area Investment and Restoration District**
- **Wealth Attractors / Home Prices & Economic Diversity**
- **2024 Enrolled Bills**

Tax Commission Organization

The commissioners oversee the Tax Commission's organization through the Office of the Commission.

OFFICE OF THE COMMISSION

- Appeals
- Internal Audit
- Economics & Statistics

Through a management agreement, and in consultation with the Governor and with advice and consent of the Senate, the four commissioners appoint an executive director.

OFFICE OF THE EXECUTIVE DIRECTOR

The executive director oversees the day-to-day operations of the Tax Commission. In addition to the operational area, the agency is divided into four functional areas, each of which contains divisions that perform distinct functions.

CUSTOMER SERVICE

- DMV Customer Service
- Special Services
- Collections

PROPERTY & MISC. TAX

- Centrally Assessed
- Certified Rates & Misc. Taxes
- Property Tax

TAX AND REVENUE

- Business Taxes & Discovery
- Financial Operations
- Income Tax & Education

ENFORCEMENT

- Motor Vehicle Enforcement
- DMV Title & Dealer Services

Tax and Revenue

The responsibilities of the Tax and Revenue functional area are distributed among three divisions.

Business Taxes and Discovery Division

- Conducts taxpayer training and outreach programs.
- Reviews and examines corporate and sales tax returns.

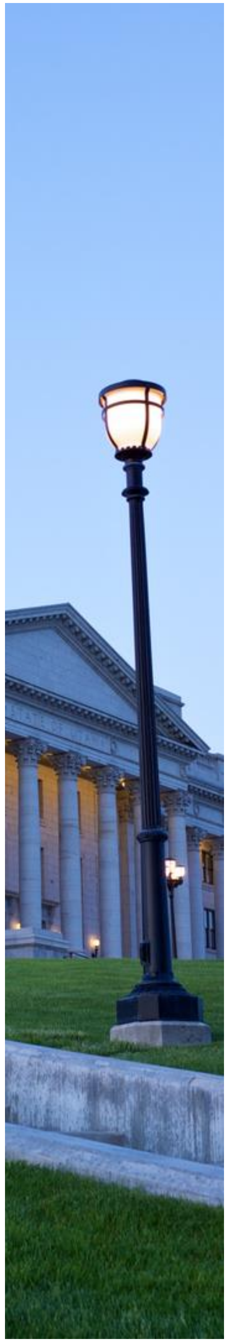
Financial Operations Division

- Receives, extracts and examines all incoming returns, documents and correspondence.
- Deposits all tax and fee payments.
- Captures return documents into the tax systems; corrects errors.
- Reviews and approves account applications; maintains account demographics.
- Records and classifies revenue and reconciles it to the general ledger.
- Accounts for and distributes assets held by the state for various local government entities.
- Compares current cash flows and actual results to previous years.

FY23 by the Numbers	
Electronic returns	2,961,306
Paper returns	176,625
DMV images	7,496,632

Income and Education Division

- Assists taxpayers with tax obligations and tax questions.
- Assists CPAs and tax preparers with complex tax questions.
- Offers tax-filing webinars, FAQs and a chatbot.
- Reviews and examines income, partnership and withholding returns.



LOCAL SALES
TAX REVENUES!

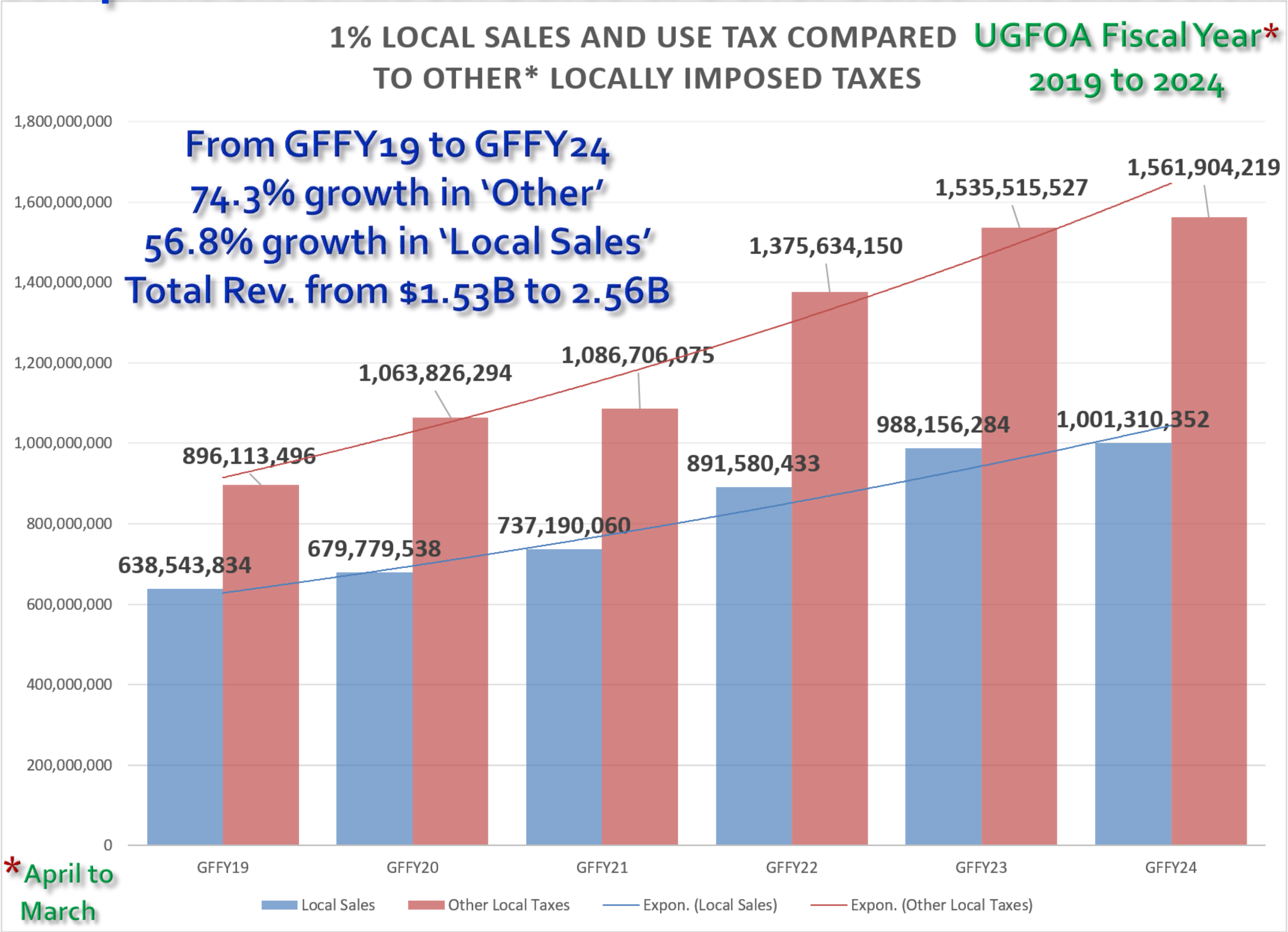
All revenue comparisons are made using a 'UGFOA' Fiscal Year from 'April to March'

"How did the Vikings communicate?"
With Norse code.

“Why don’t scientists trust atoms?”
They make up everything.

“Archaeologist: Someone whose career lies in ruins.”

Comparison of Local Sales & Other Sales Distributions



Other: Fixed Guideway/Resort/State Hwy/E-911/Highway/Muni Telecom/Short-term Leasing/City & Town Option/Rural Hospital/Muni Energy/& More...

Contributing Factors?

13th Most Favorable
Annual Employment Growth
Utah (1.9%) US (1.8%)

More Utahns Work
1st Highest Labor Force
Participation Rate

9th Lowest
Unemployment Rate
Utah (2.8%) US (3.9%)

2nd Lowest
Poverty Rate
Utah (8.2%) US (12.6%)

2nd Highest
Median Household Income
Utah ($95,800) US ($74,580)

Source: Kem Gardner, Utah Policy Institute

Comparison of Sales Tax Distributions for Selected Taxes

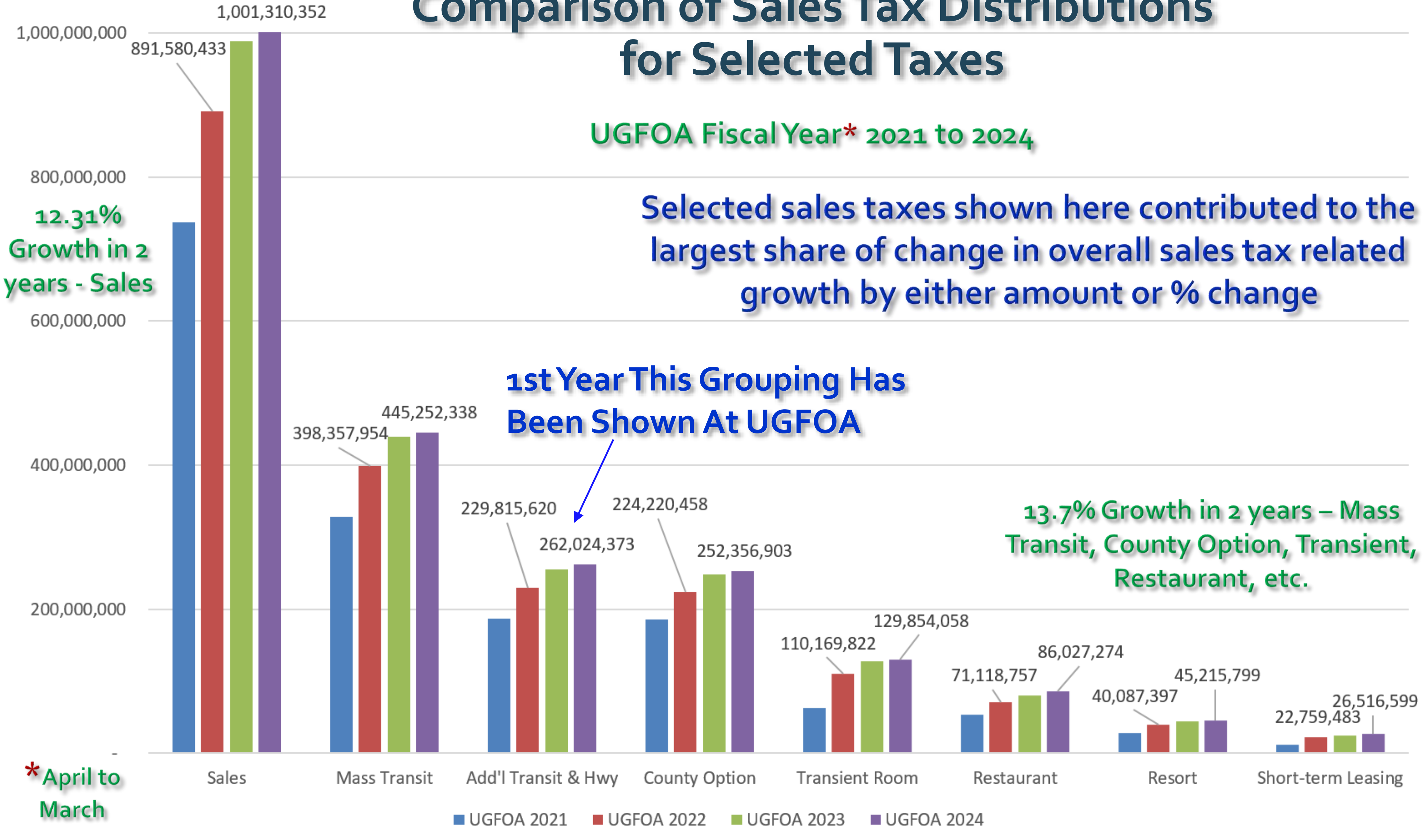
UGFOA Fiscal Year* 2021 to 2024

Selected sales taxes shown here contributed to the largest share of change in overall sales tax related growth by either amount or % change

1st Year This Grouping Has Been Shown At UGFOA

12.31% Growth in 2 years - Sales

13.7% Growth in 2 years – Mass Transit, County Option, Transient, Restaurant, etc.

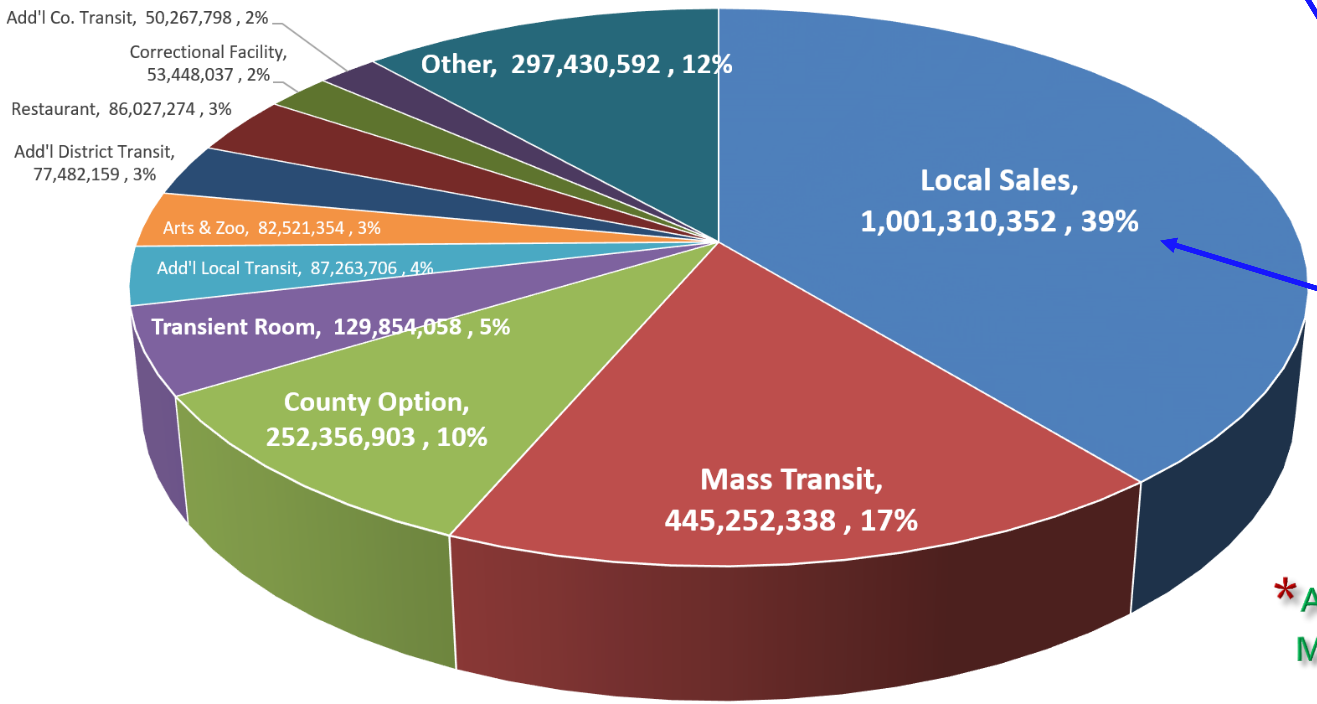


*April to March

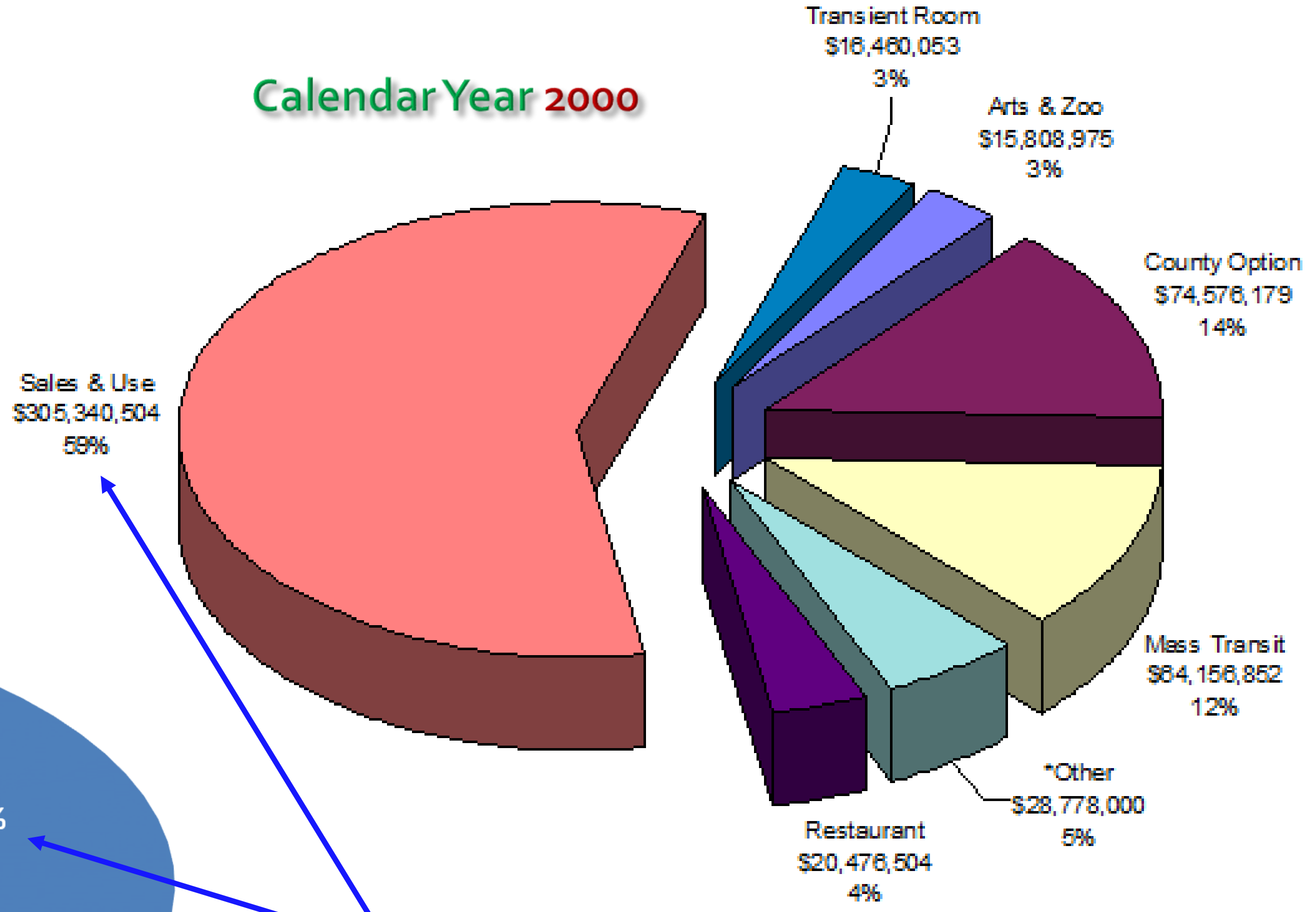
Comparison of Local Sales & Other Sales Tax Distributions

Over the course of 23 years, significant change in the make-up of the sales tax distribution has occurred

UGFOA Fiscal Year* 2024

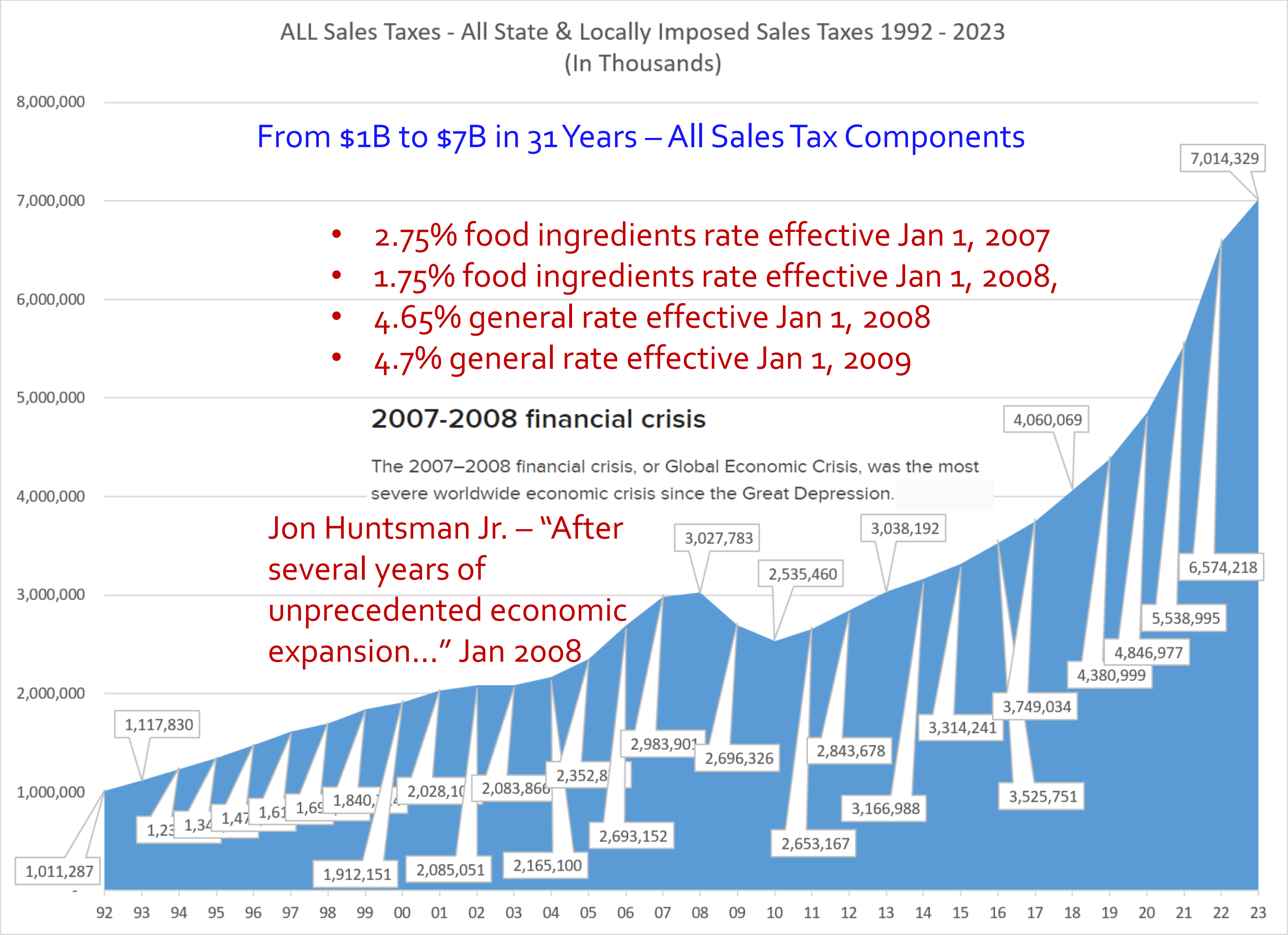


Calendar Year 2000



Changed From 59% to 39% of Local Sales Taxes Collected over 23 Years

*April to March


ALL Sales Taxes - All State & Locally Imposed Sales Taxes 1992 - 2023
(In Thousands)
From $1B to $7B in 31 Years – All Sales Tax Components
• 2.75% food ingredients rate effective Jan 1, 2007
• 1.75% food ingredients rate effective Jan 1, 2008,
• 4.65% general rate effective Jan 1, 2008
• 4.7% general rate effective Jan 1, 2009
2007-2008 financial crisis
The 2007–2008 financial crisis, or Global Economic Crisis, was the most severe worldwide economic crisis since the Great Depression.
Jon Huntsman Jr. – "After several years of unprecedented economic expansion…" Jan 2008
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
1,011,287
1,117,830
1,912,151
2,085,051
2,083,866
2,165,100
2,693,152
3,027,783
2,696,326
2,535,460
2,653,167
2,843,678
3,038,192
3,166,988
3,314,241
3,525,751
3,749,034
4,060,069
4,380,999
4,846,977
5,538,995
6,574,218
7,014,329
92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23

Utah Inland Port Authority (UIPA)

DISTRIBUTION CHANGES!

How Do Economic Zones Capture Tax Increment

What Should Local Jurisdictions With UIPA Zones Be Doing?

"I told my doctor that I broke my arm in two places. He told me to stop going to those places."

My teachers told me I’d never amount to much because I procrastinate. I told them, “Just you wait!”

“I was wondering why the baseball kept getting bigger and bigger, and then it hit me.”

Utah Inland Port Authority

Our mission

We maximize long-term economic benefits in Utah by developing and optimizing economic project areas and logistics-based infrastructure.

Logistics touches us all. It is the lifeblood of commerce, progress, and creation.

As the great beehive State of Utah is buzzing, growing, and developing, it is essential to have a strong organization in place to ensure we have the critical infrastructure needed to support our exponential economic growth.

Why Utah?

Questions About the Utah Inland Port Authority (UIPA)

"Why is UIPA here in Utah?"

UIPA was created to lead and implement sustainable logistics solutions that not only meet the needs of our growing population, but also protect our precious natural resources.

"Who is UIPA and what makes up the group?"

Civil Engineers, Environmental Engineers, Architects, Developers, Wildlife Ecologists, Logistical Specialists, State and Local Representatives.

"What are some of the goals of UIPA?"

- Creating generational regional economic growth
- Establishing Utah as a leading, global trade logistics hub
- Advancing sustainable and smart supply chains

What is a project area?

Questions About the Utah Inland Port Authority (UIPA)

“What is a UIPA project area?”

A project area is a strategically planned zone, created to be a catalyst for economic growth and innovation. It's where businesses can tap into resources, infrastructure, and support, offered by UIPA. A project area is billed as “a gateway to opportunities, where your business can expand its horizons and achieve new heights.

“What buildings are UIPA planning to build in the inland port?”

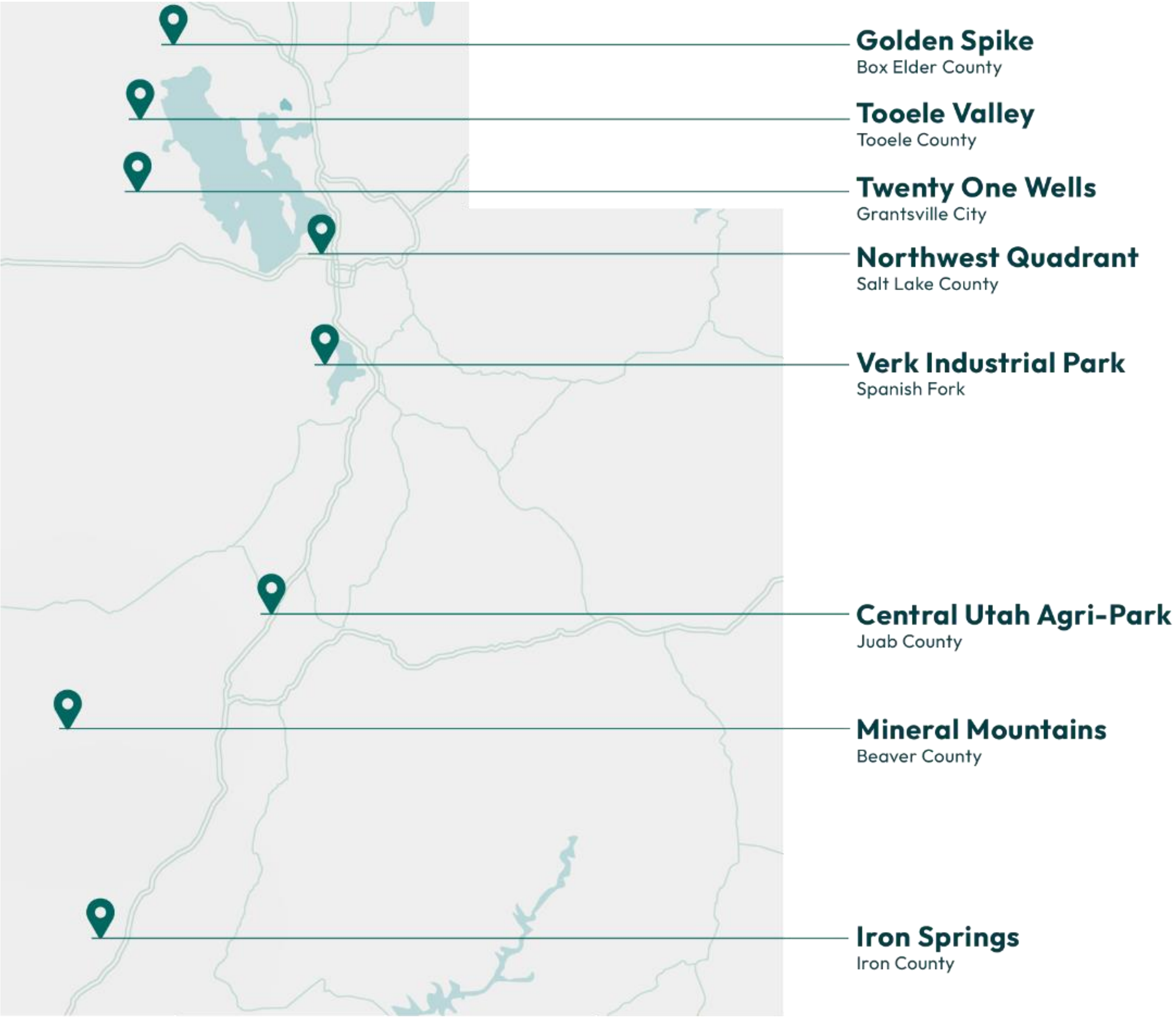
UIPA does not own or control all the property within its jurisdictional boundary because the Port Authority has NO LAND USE AUTHORITY. Zoning decisions within UIPA’s jurisdictional boundary rest with municipalities. This means the Port Authority cannot determine what is built on the parcels in its jurisdictional boundary, but we can influence how things are built.

UIPA’s jurisdictional boundary is a construct to determine property tax differential, which is levied on the difference between current land values and improvements made on the land to increase its value.

Current Utah Inland Port Authority Areas

UIPA Min Mt - Beaver Co	(a)	01-500
UIPA Min Mt - Beaver City	(a)	01-501
UIPA Min Mt - Milford	(a)	01-502
UIPA GS - Box Elder Co	(a)	02-500
UIPA GS - Brigham City	(a)	02-501
UIPA GS - Garland	(a)	02-502
UIPA GS - Tremonton	(a)	02-503
UIPA Iron Springs	(a)	11-501
UIPA Agri-Park	(a)	12-500
UIPA Salt Lake City	(a)	18-501
UIPA West Valley City	(a)	18-502
UIPA Magna	(a)	18-503
UIPA Salt Lake County	(a)	18-504
UIPA Tooele Valley	(a)	23-500
UIPA Twenty Wells	(a)	23-501
UIPA Verk - Ut Co	(a)	25-500
UIPA Verk - Spanish Fork	(a)	25-501

(a) Taxing entity is not an incorporated city or town



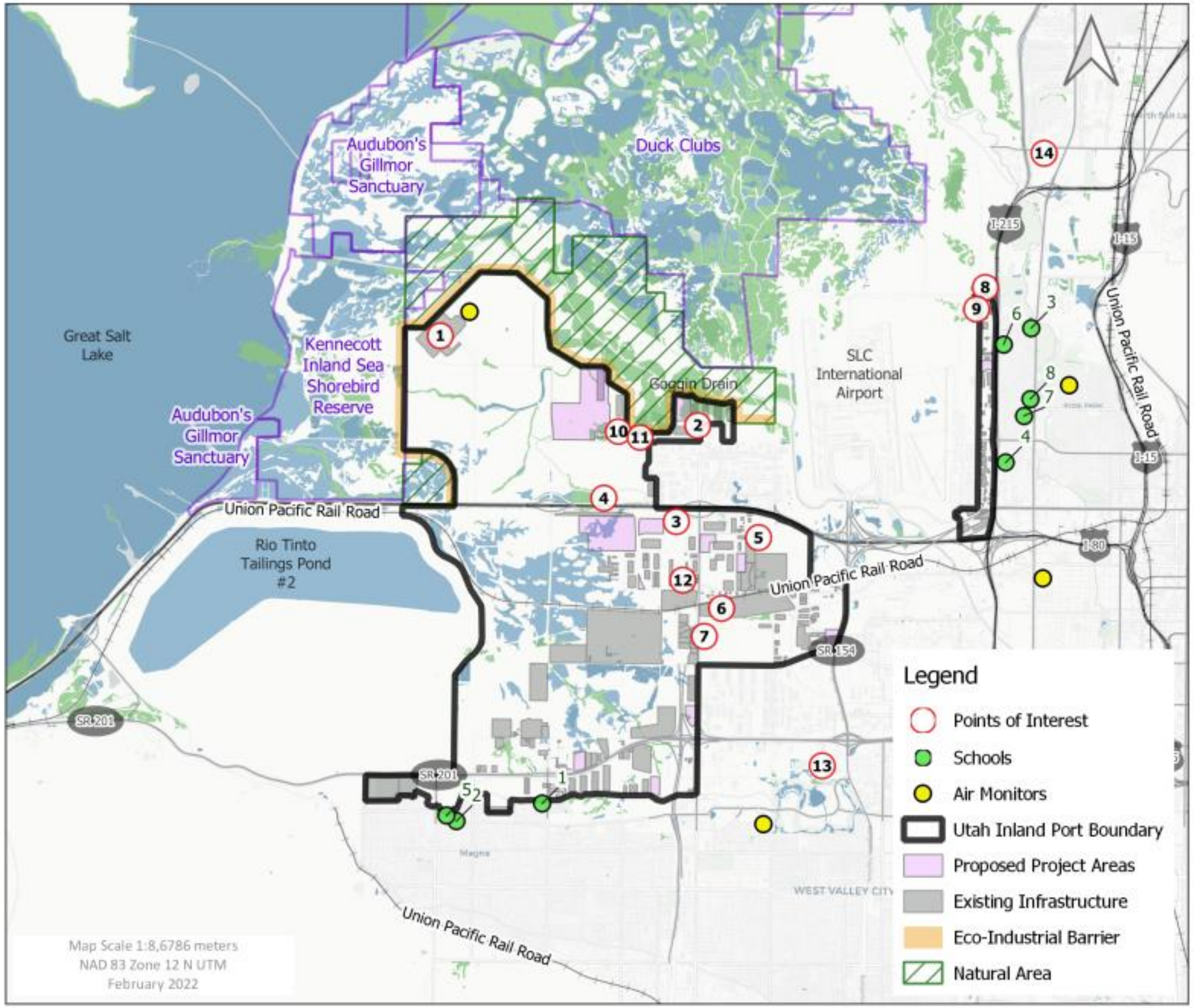
As of April 2024

Northwest Quadrant Project Area

Salt Lake County

Utah Inland Port Project Area

Salt Lake City Map



Points of Interest

1	Utah State Prison
2	Amazon Fulfillment Center SLC1
3	Stadler Rail US
4	SLC Landfill SITLA
5	Vobev - Intensive Water User, Bottling Plant
6	Union Pacific Transloading Facility
7	Proposed New Transloading Facility
8	Dominion Energy
9	Salt Lake Mosquito Abatement
10	Amazon SLC9
11	Amazon SSD
12	Amazon DUT3
13	Amazon DUT1
14	Amazon DUT7

Nearby Schools

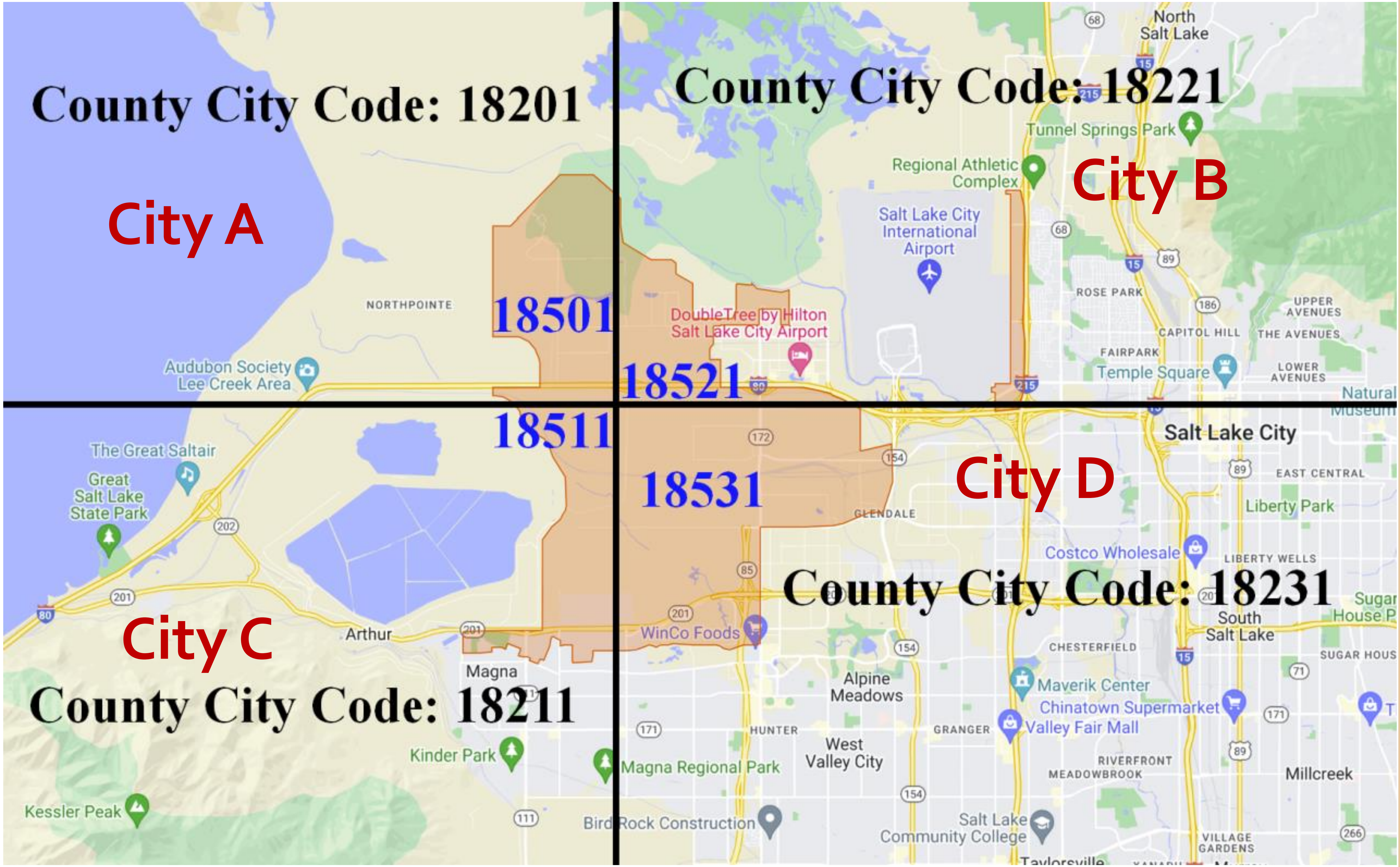
(1/2 mile from UIPA boundary)

1	Entheos Academy Magna
2	Pleasant Green School
3	Northwest Middle
4	Meadowlark School
5	Stansbury Academy
6	North Star School
7	Escalante School
8	Pacific Heritage Academy

Data sources:
Schools by Utah Automated Geographic Reference Center.
Inland port boundary, existing infrastructure, natural area, proposed project areas and eco-industrial barrier by Utah Inland Port Authority.

Each Square Is A Hypothetical City

County City Codes shown are **examples** only. These are for representation purposes only. Any resemblance to actual county city codes are unintended.



CURRENT LAW – FUTURE LAW - SB 264

SB 264 changes the distribution of sales tax revenue

Utah Inland Port Authority = UIPA

1

*50% of local sales tax revenue produced within the project area is distributed to UIPA

*Direct Point of Sale Share

2

UIPA distributes certain portions (about 30%) back to jurisdictions where an Inland Port project is contained

3

SB 264 reduces the percent distributed to the UIPA from 50% to 20% and removes the distribution that UIPA is making to cities & counties

4

The 30% reduction approximates the amount that UIPA is distributing to cities and counties under current law

5

This change approximates the current law; this change is not expected to have significant impact on local government revenues

Reference : Refer to legislative authority and UIPA reports for additional information on how this change compares to current distributions to local governments from UIPA.

Utah Fairpark Investment Area

Area Investment & Restoration District!

How Do Economic Zones Capture Sales Tax Increment

Two men are on opposite sides of the river. The first man shouts, “How do I get to the other side of the river?” The other man yells, “You are on the other side of the river!”

“Every morning, I announce that I’m going running, but then I don’t. It’s a running joke.”

“70% of the earth is water, and Virtually none of it is carbonated. So the earth is, in fact, flat.”

H.B. 562 Utah Fairpark Area Investment and Restoration District

1

The Utah State Legislature passed H.B. 562 Utah Fairpark Area Investment and Restoration District (U-FAIR), creating a new state district.

2

The 5-member U-FAIR district board will determine land use, recruit businesses, and leverage growth in tax increment and sales within the zone.

3

H.B. 562 sets up a framework to build a Utah owned state-of-the-art baseball stadium should Utah secure a Major League Baseball team by 2032.

4

The stadium would be funded using private dollars, state sales tax revenue generated within the district, and rental car taxes, paid for primarily by out-of-state users.

5

The state would maintain sole ownership of the stadium while the tenant would be responsible for all operation costs & making monthly lease payments of $150,000.

HB 562 – Utah Fair Park Area Investment and Restoration District **Effective 01/01/2025**

- Provides for the district's powers and duties and creates a board to govern the district and provides for board membership
- **Authorizes the district to levy:**
  - **Energy sales and use tax**
  - **Telecommunications license tax**
  - **Transient room tax**
  - **Resort community tax**
  - **Accommodations and services tax**

11-70-301. (Effective 05/01/24) Fairpark district board

(1) The fairpark district shall be governed by a board.

(2) (a) The board shall manage and conduct the business and affairs of the fairpark district and shall determine all questions of fairpark district policy.

(3) All powers of the fairpark district are exercised through the board or, as provided in Section 11-70-305, the executive director.

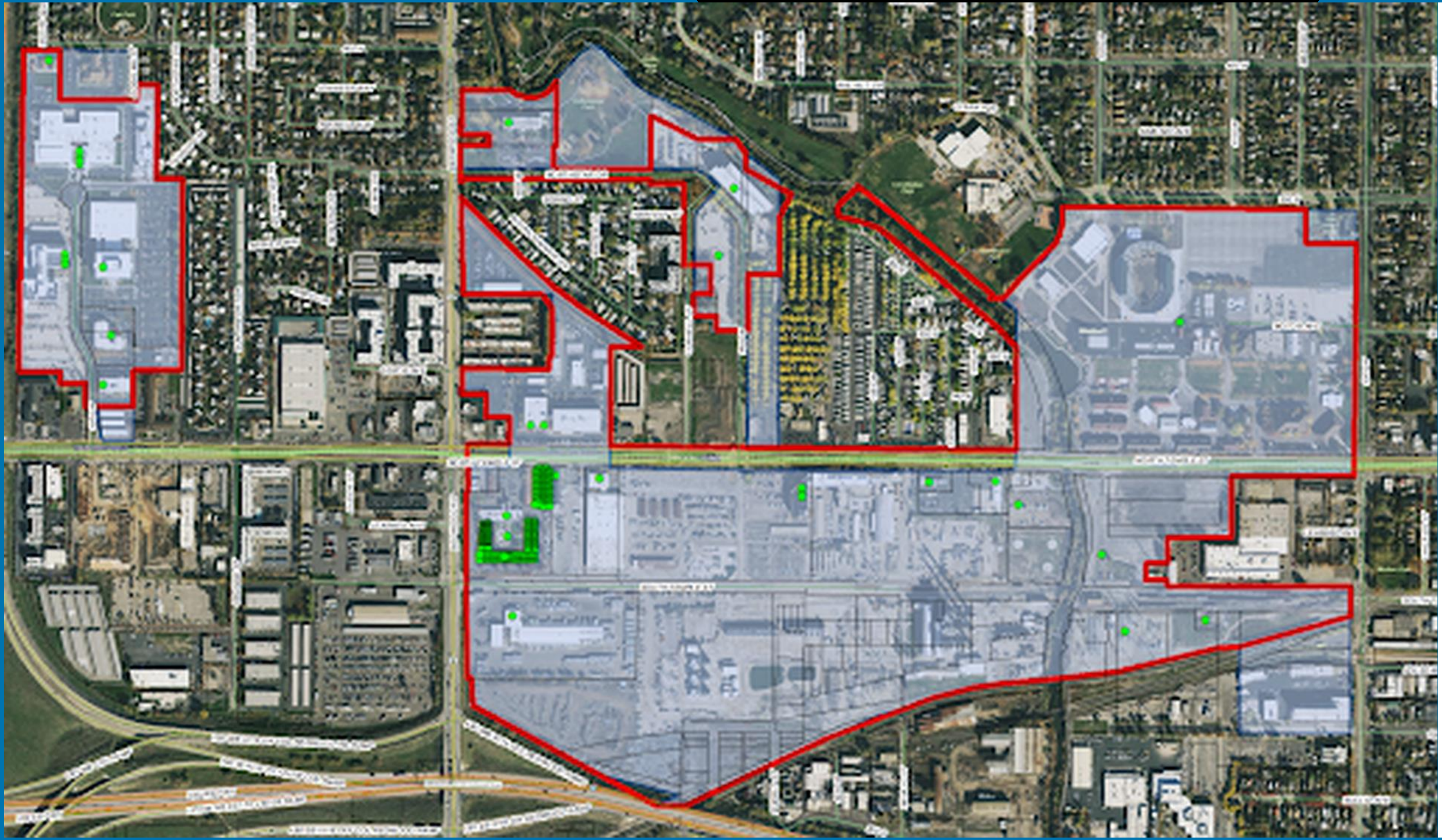
(4) The board may by resolution delegate powers to the executive director or other fairpark district staff.

- Provides for an increase in the car rental tax and how revenue is to be spent.
- Authorizes a privilege tax on state owned property within the district.
- Authorizes for the building of a qualified stadium.
- Provides a sales tax exemption for construction materials used for the construction of a qualified stadium.

The governor shall appoint two board members:

1. One member to the fair park authority board
2. One member will be a representative from the West Side Coalition in Salt Lake City.
3. The president of the Senate shall appoint as a board member one individual with relevant business expertise.
4. The speaker of the House of Representatives shall appoint as a board member one individual with relevant business expertise.
5. The host municipality shall appoint one individual as a board member.

Fairpark



Utah Fairpark Area Investment & Restoration Zone

Zip +4 Data

The sixth and seventh digits point to a delivery sector, which may be several blocks, a group of streets, a group of Post Office boxes, etc. **The last two digits** represent a delivery segment, which might be one floor of an office building, a side of a street, specific departments in an office, or specific Post Office boxes.

Wealth Attractors

Home Prices / Economic Diversity

Utah Gross Domestic Product By County

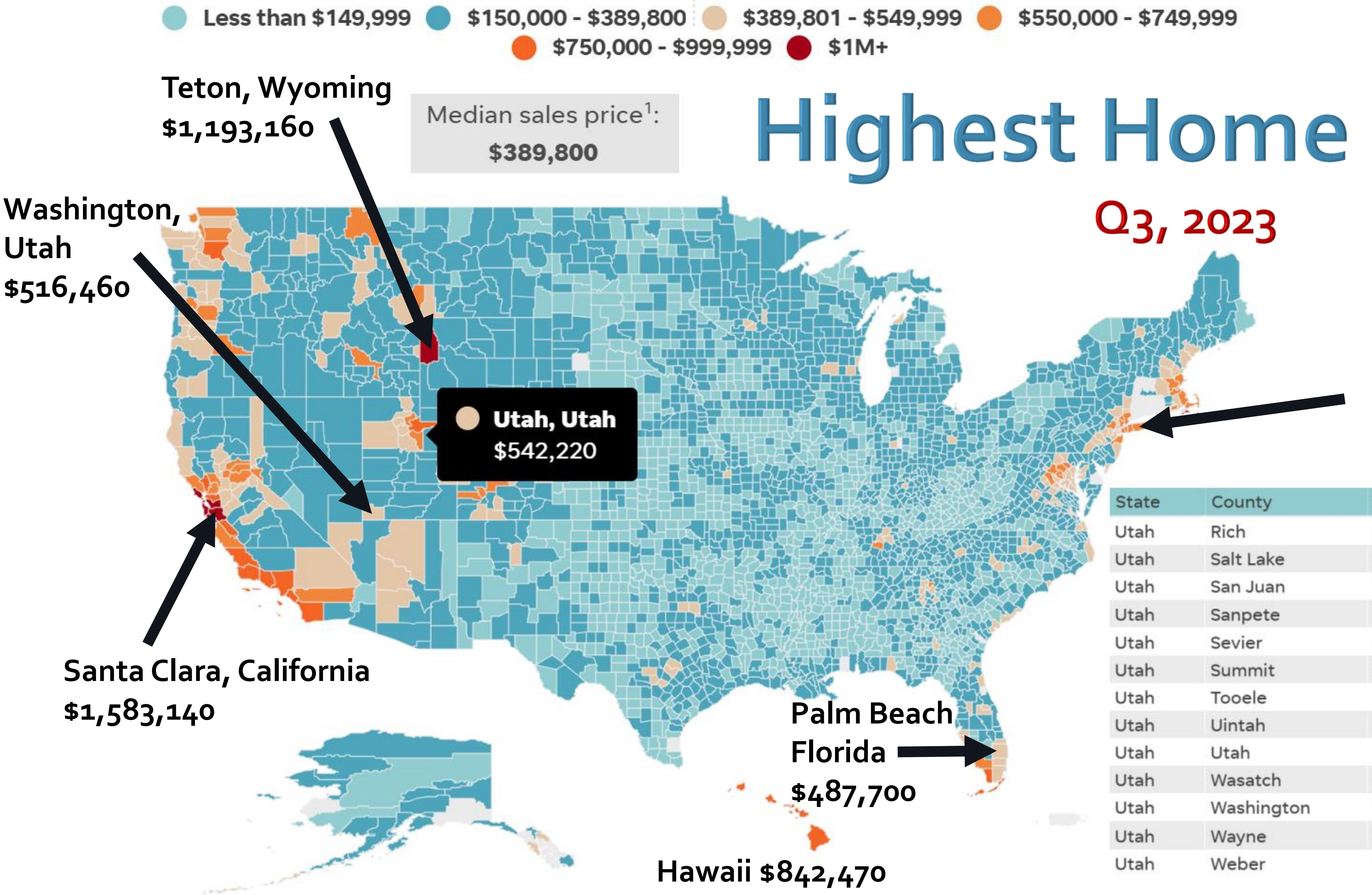
“What’s the difference between ignorance and apathy?
I don’t know, and I don’t care.”

“I just found out the company that produces yardsticks won’t be making them any longer.”

“I stayed up all night and tried to figure out where the sun was. Then it dawned on me.”

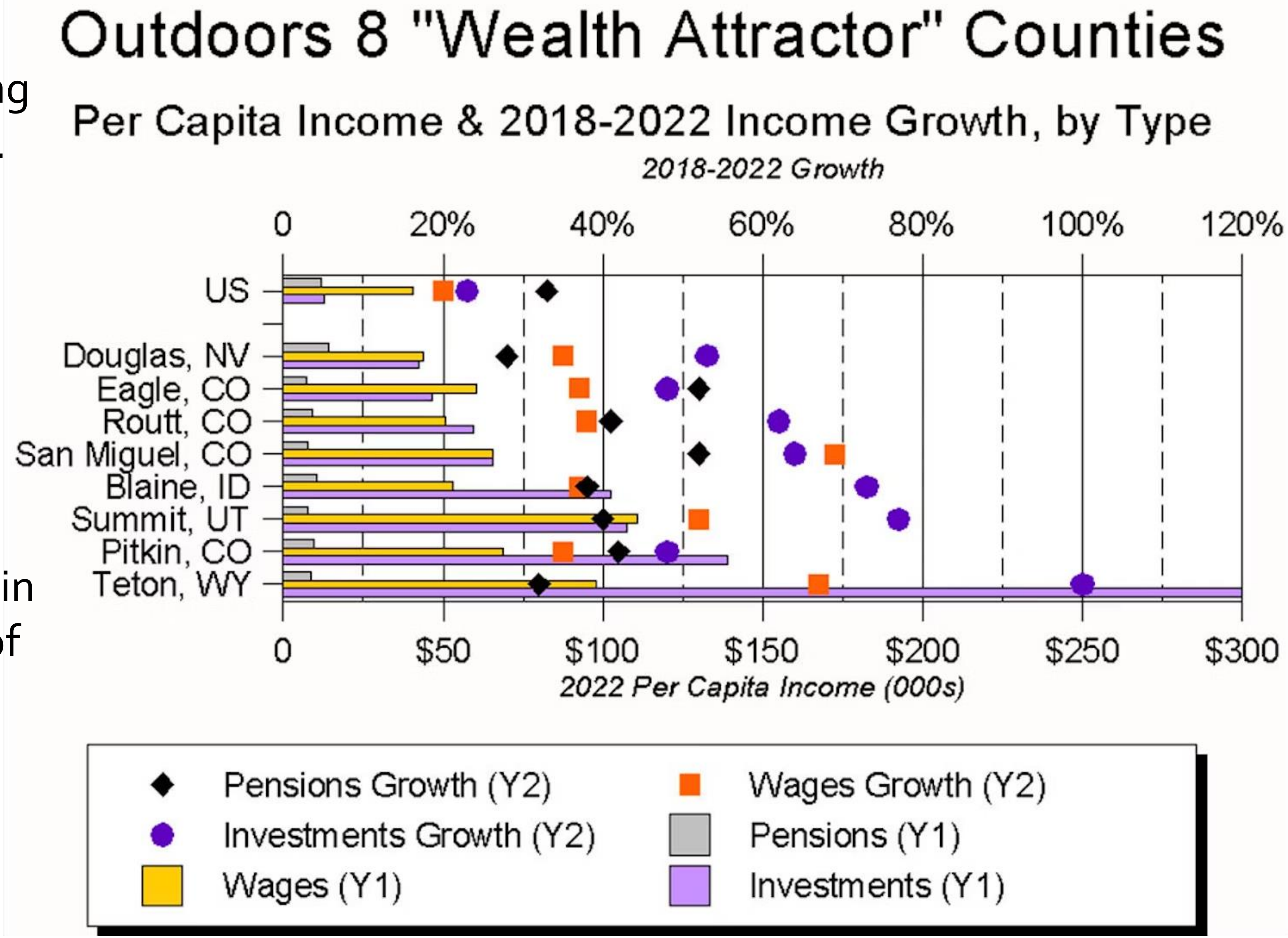
Highest Home Prices

Q3, 2023



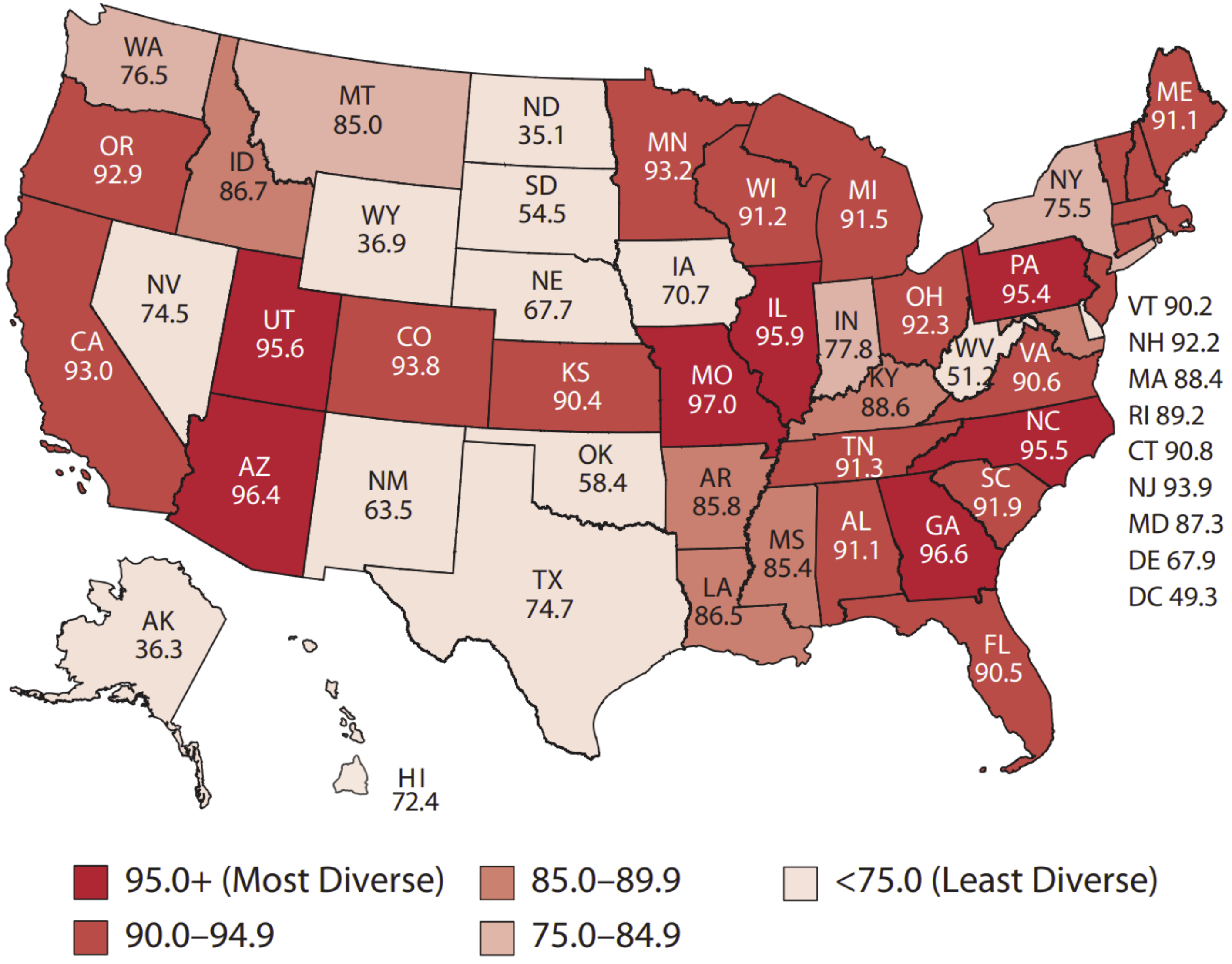
State	County	Median price
Utah	Rich	$280,520
Utah	Salt Lake	$530,270
Utah	San Juan	$182,870
Utah	Sanpete	$276,100
Utah	Sevier	$246,090
Utah	Summit	$885,850
Utah	Tooele	$450,000
Utah	Uintah	$260,170
Utah	Utah	$542,220
Utah	Wasatch	$638,140
Utah	Washington	$516,460
Utah	Wayne	$325,030
Utah	Weber	$432,160

“What popped out were 10 counties that are being called wealth-attractors. These were the places where, during COVID, people who could afford to live anywhere were choosing to live. The surprising thing about those counties’ economies was their main economic driver. **Eight** of the 10 were strongly linked to the natural world.” - Teton County’s Jonathan Schechter



The Hachman Index measures economic diversity using indicators such as gross domestic product (GDP) or employment. The index measures the mix of industries present in a particular region relative to a well-diversified reference region. Hachman Index scores range from 0 to 100, where a higher score indicates more economic diversity, and a lower score indicates less.

Figure 1: Hachman Index Scores for the States, 2021



Source: Gardner Policy Institute analysis of U.S. Bureau of Economic Analysis GDP data

Table 2: Hachman Index Scores for Utah Counties, 2021

State	Hachman Index	State	Hachman Index
Salt Lake	94.1	Kane	44.8
Weber	87.1	Grand	44.6
Davis	85.2	Sevier	43.0
Utah	83.4	San Juan	41.4
Washington	82.3	Garfield	39.4
Iron	79.9	Summit	37.5
Tooele	77.3	Daggett	36.8
Cache	73.3	Millard	33.7
Wasatch	68.3	Carbon	31.4
Juab	66.3	Piute	25.3
Sanpete	63.1	Uintah	25.1
Box Elder	55.4	Beaver	22.2
Morgan	52.3	Emery	18.8
Wayne	50.2	Duchesne	12.9
Rich	49.7		

Source: Kem C. Gardner Policy Institute analysis of Bureau of Labor Statistics (United States) and Utah Department of Workforce Services (Utah counties) employment data

Table 1. Real Gross Domestic Product, by County, 2017–2020

	Real gross domestic product					Percent change from preceding period			
	Thousands of chained (2012) dollars				Rank in state	Percent change			Rank in state
	2017	2018	2019	2020	2020	2018	2019	2020	2020
Utah	**154,367,264**	**163,326,980**	**171,134,713**	**171,370,106**	**--**	**5.8**	**4.8**	**0.1**	**--**
Beaver	376,708	337,397	419,707	386,880	22	-10.4	24.4	-7.8	25
Box Elder	2,149,418	2,176,025	2,306,970	2,363,802	8	1.2	6.0	2.5	4
Cache	4,738,827	5,028,835	5,241,528	5,318,251	6	6.1	4.2	1.5	8
Carbon	1,016,880	1,033,391	1,138,829	1,142,554	13	1.6	10.2	0.3	13
Daggett	158,504	174,874	132,768	120,812	27	10.3	-24.1	-9.0	26
Davis	13,061,671	13,833,407	14,303,118	14,549,508	3	5.9	3.4	1.7	6
Duchesne	1,164,258	1,116,708	1,155,080	1,101,578	14	-4.1	3.4	-4.6	21
Emery	896,423	853,705	932,010	892,903	16	-4.8	9.2	-4.2	20
Garfield	239,300	239,280	250,021	244,793	25	0.0	4.5	-2.1	18
Grand	540,098	572,075	609,264	564,401	19	5.9	6.5	-7.4	24
Iron	1,425,431	1,576,535	1,701,006	1,723,245	10	10.6	7.9	1.3	9
Juab	380,955	447,232	482,760	478,906	20	17.4	7.9	-0.8	17
Kane	306,036	315,980	319,389	327,254	23	3.2	1.1	2.5	5
Millard	807,956	785,465	828,757	826,285	18	-2.8	5.5	-0.3	14
Morgan	259,745	278,684	285,871	288,741	24	7.3	2.6	1.0	11
Piute	81,194	85,152	71,661	60,477	29	4.9	-15.8	-15.6	29
Rich	146,114	151,303	148,732	143,047	26	3.6	-1.7	-3.8	19
Salt Lake	78,696,986	83,248,540	86,713,524	86,272,939	1	5.8	4.2	-0.5	15
San Juan	505,499	483,379	506,988	453,246	21	-4.4	4.9	-10.6	28
Sanpete	786,471	864,661	816,725	847,901	17	9.9	-5.5	3.8	2
Sevier	1,139,066	1,159,515	1,187,481	1,193,005	12	1.8	2.4	0.5	12
Summit	2,996,954	3,138,999	3,150,354	2,934,507	7	4.7	0.4	-6.9	23
Tooele	1,655,372	1,710,492	1,786,767	1,904,150	9	3.3	4.5	6.6	1
Uintah	1,922,518	1,829,419	1,860,884	1,671,998	11	-4.8	1.7	-10.2	27
Utah	22,691,691	24,827,577	26,983,699	27,406,079	2	9.4	8.7	1.6	7
Wasatch	857,261	878,409	969,549	907,763	15	2.5	10.4	-6.4	22
Washington	5,441,977	5,810,996	6,041,044	6,111,685	5	6.8	4.0	1.2	10
Wayne	94,018	104,526	108,355	107,599	28	11.2	3.7	-0.7	16
Weber	9,585,341	9,935,880	10,347,584	10,656,466	4	3.7	4.1	3.0	3

Economy	Duchesne, Utah	United States
Unemployment Rate	5.5%	6.0%
Recent Job Growth	-3.6%	-6.2%
Future Job Growth	9.0%	33.5%
Sales Taxes	6.2%	6.2%
Income Tax	5.0%	4.6%
Income per Cap.	$ 26,032.00	$ 37,638.00
Household Income	$ 66,463.00	$ 69,021.00
Family Median Income	$ 73,773.00	$ 85,028.00

Population by Occupation - Duchesne County

Agriculture, forestry, fishing, hunting	4.3%	1.2%
Mining, quarrying, oil and gas extraction	12.5%	0.5%
Construction	10.4%	6.8%
Manufacturing	4.3%	10.0%
Wholesale trade	3.0%	2.5%
Retail trade	9.8%	11.0%
Transportation and warehousing	9.0%	4.8%
Utilities	2.1%	0.8%
Information	1.7%	1.9%
Finance and insurance	1.6%	4.7%
Real estate, rental, leasing	1.0%	1.9%
Professional, scientific, technical services	1.6%	7.6%
Management of companies	0.0%	0.1%
Administrative, support, waste mgt svcs	2.4%	4.2%
Educational services	10.3%	9.3%
Health care and social assistance	8.8%	14.0%
Arts, entertainment, recreation	1.4%	2.1%
Accommodation, food services	5.6%	7.0%
Other services	4.2%	4.8%
Public administration	6.0%	4.7%

Economy	SL County, Utah	United States
Unemployment Rate	3.0%	6.0%
Recent Job Growth	-1.4%	-6.2%
Future Job Growth	41.3%	33.5%
Sales Taxes	6.9%	6.2%
Income Tax	5.0%	4.6%
Income per Cap.	$ 37,098.00	$ 37,638.00
Household Income	$ 82,206.00	$ 69,021.00
Family Median Income	$ 96,576.00	$ 85,028.00

Population by Occupation - Salt Lake County

Agriculture, forestry, fishing, hunting	0.3%	1.2%
Mining, quarrying, oil and gas extraction	0.5%	0.5%
Construction	7.6%	6.8%
Manufacturing	9.7%	10.0%
Wholesale trade	2.7%	2.5%
Retail trade	10.9%	11.0%
Transportation and warehousing	5.4%	4.8%
Utilities	0.6%	0.8%
Information	2.1%	1.9%
Finance and insurance	7.1%	4.7%
Real estate, rental, leasing	2.3%	1.9%
Professional, scientific, technical services	8.8%	7.6%
Management of companies	0.2%	0.1%
Administrative, support, waste mgt svcs	4.5%	4.2%
Educational services	9.7%	9.3%
Health care and social assistance	11.8%	14.0%
Arts, entertainment, recreation	1.9%	2.1%
Accommodation, food services	6.0%	7.0%
Other services	4.5%	4.8%
Public administration	3.6%	4.7%

2024 Leg. Bills

What bills passed during the 2024 session?

Sales Taxes Focus

HB 32 – SHORT-TERM RENTAL MODIFICATIONS

HB 32 – Short-term Rental Modifications - Rep. Stewart E. Barlow (Effective July 1, 2024) Defines "short-term rental" for purposes of sales and use taxes, as a lease or rental for less than 30 consecutive days; this is a reduction in the time period applicable to short-term motor vehicle rentals which are currently subject to the motor vehicle rental tax if rented for 30 days or less.

HB 236 – SALES AND USE TAX MODIFICATIONS

HB 236 – Sales and Use Tax Modifications- Rep. Jeffrey D. Stenquist (Effective May 1, 2024) Authorized a county of the third, fourth, fifth, or sixth class that on or after July 1, 2024 imposes or increases the rate of the currently imposed rural health care tax, to use the increased revenue to mitigate the impact of visitors to the county by funding emergency medical services, solid waste disposal, search and rescue activities, law enforcement activities, fire protection services, or avalanche forecasting.

HB 330 – UNINCORPORATED AREAS AMENDMENTS

HB 330 – Unincorporated Areas Amendments - Rep. Jordan D. Teuscher (Effective May 1, 2024) Defines "unincorporated island" to mean an area within a county of the first class that is not within an municipality but is completely surrounded by municipalities within a county of the first class; provides that on July 1, 2027 any unincorporated island is automatically annexed into the most populous bordering municipality unless the most populous bordering municipality adopts and ordinance to permit the unincorporated island to be annexed into another bordering municipality.

HB 421 – HOMELESSNESS AMENDMENTS

HB 421 – Homelessness and Vulnerable Populations Amendments - Rep. Steve Eliason (Effective March 13, 2024) Retrospective to January 1, 2024, modifies the distribution of the 1% local sales and use tax under Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act, by adjusting homeless shelter bed reduction to a participating local government's annual local contribution so that the annual local contribution is only reduced by 1/12 of $250 per month per bed that is available at a homeless shelter within the boundaries of the participating local government instead of $250 per month per bed.

SB 169 – MILITARY INSTALLATION DEV. AUTHORITY MODS.

SB 169 – Military Installation Development Authority Modifications - Sen. Jerry W. Stevenson (Effective March 21, 2024) Authorized a military installation development authority to impose the additional resort communities tax under Section 59-12-402; expands the definition of "military land" to include land that is owned or leased by the authority and held of used for the benefit of the military; authorized the authority to impose the MIDA accommodations tax under Section 63H-1-205 on amounts paid or charged for accommodations on privately owned property within the project area on which the board finds that the property is providing a significant long-term benefit, including lodging but not including a benefit that is commonly provided, to members of the military.

SB 198 – POINT OF THE MOUNTAIN AMENDMENTS

SB 198 – Point of the Mountain State Land Authority Amendments - Sen. Jerry W. Stevenson (Effective May 1, 2024) Expand the definition of "point of the mountain state land" to include any land in addition to the currently described land that the state acquires and is contiguous to the current point of the mountain state land; directs the commission to distribute to the authority 50% of the revenue from the sales and use tax imposed by Subsection 59-12-103(2)(a)(i)(A) at a 4.7% rate on transactions on point of the mountain state land; and provides that the commission shall not begin distributing sales and use tax revenue to the authority until the beginning of a calendar quarter, 90 days after the authority provides the commission with a certified map that accurately describes point of the mountain state land.

SB 208 – HOUSING & TRANSIT REINVESTMENT AMENDMENTS

SB 208 – Housing and Transit Reinvestment Zone Amendments - Sen. Wayne A. Harper (Effective May 1, 2024) Clarifies that an HTRZ sales and use tax base year can only be established beginning the first day of a calendar quarter 90 days after the commission receives notice to establish the base year; further clarifies that after the sales and use tax base year is established, the sales and use tax increment collection period shall not begin until the first day of a calendar quarter 90 days after the commission receives notice to begin the sales and use tax increment collection period; provides that the HTRZ sales and use tax boundary must align with the established ZIP code boundaries, including the 4 digit extension, follow as closely as practical the boundary of the HTRZ, and is one contiguous sales and use tax boundary that includes the entire boundary of the HTRZ; and clarifies that the sales and use tax base year and collection period must begin, run, and end at the same time for the entire sales and use tax boundary.

SB 264 – INLAND PORT AUTHORITY AMENDMENTS

SB 264 – Inland Port Authority Amendments - Sen. Jerry W. Stevenson (Effective March 21, 2024) Beginning July 1, 2024, reduces the distribution of Local Option Sales and Use Tax revenue to the Inland Port Authority from 50% of the revenue collected within the project area to 20% of revenue collected within the project area; and eliminates the requirement for the authority to determine and distribute the “retail sales portion” to the eligible county and municipalities.

SB 272 – CAPITAL CITY REINVESTMENT ZONE AMENDMENTS

SB 272 – Capital City Reinvestment Zone Amendments - Sen. Daniel McCay (Effective May 1, 2024) Enacts the Capital City Revitalization Sales and Use Tax which may be imposed only within a first class city within a first class county at a rate of 0.5% on all taxable transactions except exempt transactions under Section 59-12-104 or the sale of a motor vehicle, aircraft, watercraft, modular home, manufactured home, mobile home, or food and food ingredients; requires the tax to be imposed on or before December 31, 2024 and limits the period that the tax is imposed to no longer than 30 years; all notice requirements under Section 59-12-403 apply; and directs the commission to distribute revenue collected from this tax to local government unless the revenue is collected within the Utah Fairpark Area Investment and Restoration District (district) sales tax area in which case the revenue shall be distributed to the district.

HB 562 – UTAH FAIRPARK AREA INVESTMENT DISTRICT

HB 562 – Utah Fairpark Area Investment and Restoration District - Rep. Ryan D. Wilcox (Effective May 1. 2024) Creates the Utah Fairpark Area Investment and Restoration District (Fairpark District); repeals the Fair Park Special Event Tax; defines “district sales tax area” as an area defined by ZIP code plus the 4 digit extension in which a majority of the land within the fairpark district boundary is included; requires that on or before June 1, 2024, the commission shall define the district sales tax area and provide a description of the area to the host municipality and the Fairpark District board; requires the commission to annually update the district sales tax area if necessary and provide an updated map to the host municipality and the Fairpark District board; beginning October 1, 2024, directs the commission to distribute the revenue from the sales and use tax imposed by Subsection 59-12-103(2)(a)(i)(A) at a 4.7% (description continues for two more pages)


Thanks!
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Have a great conference!