

# HB 375 -- Redline

Substitute to Comparison to Original Bill -- Outdoor Recreation Modifications

Deletions ~~struck~~ · Insertions underlined

~~02-23~~HB0375S01 ~~15:14~~compared ~~1st~~with ~~Sub-~~HB0375 {Omitted text} shows text that was in HB0375 but was omitted in HB0375S01 inserted text shows text that was not in HB0375 but was inserted into HB0375S01  
DISCLAIMER:

~~(Buff)~~This ~~H-B-~~document is provided to assist you in your comparison of the two bills.

~~375~~Sometimes Jason~~this B-~~automated comparison will NOT be completely accurate.

Kyle~~Therefore, proposes~~you ~~theneed~~ following~~to substitute~~read bill~~the actual bills.~~

Outdoor~~This Recreation~~automatically Modifications~~generated~~ GENERAL~~document~~ SESSION~~could~~ STATE~~contain~~  
OF~~inaccuracies~~ UTAH~~caused~~ Chief~~by:-Sponsor:-~~

~~limitations of the compare program;~~

~~bad input data;~~

~~or other causes.~~

Outdoor {Adventure Infrastructure Restricted Account } Recreation Modifications GENERAL SESSION STATE OF UTAH Chief Sponsor:

Keven~~3 J-~~LONG TITLE General Description:

~~Stratton~~This ~~3~~bill ~~LONG~~modifies ~~TITLE~~provisions ~~General~~related ~~Description:-to~~ {the Outdoor Adventure Infrastructure Restricted Account} outdoor recreation.

~~This bill modifies provisions related to outdoor recreation.~~

? {allows money in } changes the name of the Outdoor Adventure Infrastructure Restricted ~~Account;-Account~~ {to be used for administrative costs.} ;

H ? authorizes the division to use money in the Outdoor Recreation Infrastructure Account to B pay for the division's administrative costs of administering outdoor recreation grants;

3 ? expands the types of entities eligible for a UCORE grant;

and 7 HB0375 compared with HB0375S01 ? makes technical and conforming changes.

~~s-~~Money Appropriated in this Bill:

~~t-~~None~~S~~ Other Special Clauses:

~~u-b~~This bill provides a special effective date.

~~H-~~Utah Code Sections Affected:

~~B-~~AMENDS:

~~51-9-901, 51-9-901~~ , as last amended by Laws of Utah 2024, Chapter 41 ~~351-9-902 51-9-902,~~ as last amended by Laws of Utah 2025, Chapter 285 ~~559-12-103 59-12-103,~~ as last amended by Laws of Utah 2025, Chapter 285 ~~79-7-503, 79-7-503~~ , as last amended by Laws of Utah 2024, Chapter 41 ~~79-8-102, 79-8-102~~ , as last amended by Laws of Utah 2022, Chapters 68, 274 ~~1st 79-8-106 Sub-~~ , as last amended by Laws of Utah 2023, Chapter 183 79-8-303 , as last amended by Laws of Utah 2022, Chapter 68 ENACTS:

~~(Buff)~~79-7-801 ~~H-B-~~ , Utah Code Annotated 1953 79-7-802 , Utah Code Annotated 1953 Be it enacted by the Legislature of the state of Utah:

~~375 02-23 15:14 79-8-106, as last amended by Laws of Utah 2023, Chapter 183 79-8-303, as last amended by Laws of Utah 2022, Chapter 68 ENACTS:-~~

~~79-7-801, Utah Code Annotated 1953 79-7-802, Utah Code Annotated 1953 Be it enacted by the Legislature of the state of Utah:-~~

Outdoor Adventure Restricted Account ~~51-9-901 51-9-901.~~

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

- 2 - HB0375 compared with HB0375S01 (i) a facility used for water sports, snow sports, backpacking, canoeing, canyoning, caving, camping, climbing, hiking, hill walking, hunting, kayaking, rafting, biking, operating a snowmobile or ~~all-terrain~~all- terrain vehicle, or any similar motorized or nonmotorized activity;

~~51-9-902 51-9-902.~~

Outdoor Adventure {Infrastructure } Restricted Account.

(1) There is created within the General Fund a restricted account known as the "Outdoor Adventure [Infrastructure ]Restricted Account." ~~-(2) 2~~The ~~-account~~ ~~02-23~~shall ~~15:14~~consist ~~1st~~of: ~~-Sub-~~

~~(Buff)~~ ~~H-B-~~

~~375 (2) The account shall consist of:-~~

~~{or} - 3 - HB0375 compared with HB0375S01~~ (j) the Every Kid Outdoors Initiative created in Section 79-7-

802;

or ~~(1)(i){(1)}~~ administrative costs, not to exceed 2% of the amount appropriated in accordance with Subsection ~~{(4)(c)}~~ (4)(d).

(i) the Outdoor Recreation Infrastructure Account created in Section 79-8-106 to be ~~used to fund~~ 1st the Sub. Utah Children's Outdoor Recreation and Education Grants Program created in Section 79-8-302;  
~~(Buff) H.B.~~

~~375 02-23 15:14 used to fund the Utah Children's Outdoor Recreation and Education Grants Program created in Section 79-8-302;~~

~~- 4 - HB0375 compared with HB0375S01~~ (5) The Division of Outdoor Recreation shall use money appropriated under Subsection (4)(c) to provide grants for outdoor recreation capital projects and related maintenance expenses, provided the maintenance expenses do not exceed 15% of the grant.

~~59-12-103 59-12-103.~~

(ii) mobile telecommunications service that originates and terminates within the boundaries of one state only to the extent permitted by the Mobile ~~Telecommunications~~ 4 Sourcing Act, 02-234 15:14 U.S.C. ~~1st Sub.~~

~~(Buff) H.B.~~

~~375 Telecommunications Sourcing Act, 4 U.S.C.~~

~~- 5 - HB0375 compared with HB0375S01~~ (ii) electricity;

and (ii) parts used in the repairs or renovations of the tangible personal property described ~~in~~ 5 Subsection -(1) 1st (g)(i), Sub. regardless of whether:

~~(Buff) H.B.~~

~~375 02-23 15:14 in Subsection (1)(g)(i), regardless of whether:~~

or ~~- 6 - HB0375 compared with HB0375S01~~ (iii) otherwise consumed;

~~(i)(A)(i) (A)~~ of a product transferred electronically;

~~(2)(a)(2) (a)~~ Except as provided in Subsections (2)(b) through (f), a state tax and a local tax are imposed on a transaction described in Subsection (1) equal to the sum of:

~~-(B) 6 the -rate 02-23 specified 15:14 in 1st Subsection Sub. (6)(a);~~

~~(Buff) H.B.~~

~~375 (B) the rate specified in Subsection (6)(a);~~

and ~~- 7 - HB0375 compared with HB0375S01~~ (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction under this chapter other than this part.

~~(e)(i)(A)(e) (i) (A)~~ The rates described in Subsections (2)(a)(i)(A) and (2)(a)(i)(B) do not apply to car sharing, a car sharing program, a shared vehicle driver, or a shared vehicle owner, for a car sharing or shared vehicle transaction if a shared vehicle owner certifies to the commission, on a form prescribed by the commission, that the shared vehicle is an individual-owned shared vehicle.

(C) The commission shall verify that a shared vehicle is an individual-owned ~~shared vehicle~~ by 1st verifying Sub. that the applicable Utah taxes imposed under this chapter were paid on the purchase of the shared vehicle.

~~(Buff) H.B.~~

~~375 02-23 15:14 shared vehicle by verifying that the applicable Utah taxes imposed under this chapter were paid on the purchase of the shared vehicle.~~

~~(iii)(A)(iii) (A)~~ A car-sharing program may rely in good faith on a shared vehicle owner's representation that the shared vehicle is an individual-owned shared vehicle certified with the commission as described in Subsection (2)(e)(i).

~~- 8 - HB0375 compared with HB0375S01~~ (B) If a car-sharing program relies in good faith on a shared vehicle owner's representation that the shared vehicle is an individual-owned shared vehicle certified with the commission as described in Subsection (2)(e)(i), the car-sharing program is not liable for any tax, penalty, fee, or other sanction imposed on the shared vehicle owner.

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

(ii) If an optional computer software maintenance contract is a bundled transaction that consists of taxable and nontaxable products that are not separately itemized on an invoice or similar billing document, the purchase of the optional computer ~~software maintenance contract~~ 02-23 is 15:14 40% 1st taxable Sub. under this chapter and 60% nontaxable under this chapter.

~~(Buff) H.B.~~

~~375 software maintenance contract is 40% taxable under this chapter and 60% nontaxable under this chapter.~~

~~- 9 - HB0375 compared with HB0375S01~~ (I) the seller is able to identify by reasonable and verifiable

standards the tangible personal property, product, or service that is not subject to taxation under this chapter from the books and records the seller keeps in the seller's regular course of business;

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

(A) separately states the portion of the transaction that is not subject to taxation ~~under 9this - chapter 1st on Sub~~, an invoice, bill of sale, or similar document provided to the purchaser;

~~(Buff) H.B.~~

~~375-02-23 15:14 under this chapter on an invoice, bill of sale, or similar document provided to the purchaser;~~

and - 10 - HB0375 compared with HB0375S01 (B) the seller is able to identify by reasonable and verifiable standards, from the books and records the seller keeps in the seller's regular course of business, the portion of the transaction that is not subject to taxation under this chapter.

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

~~-(iii) 10Subsection -(2)(b)(i);-02-23 15:14 1st Sub-~~

~~(Buff) H.B.~~

~~375-(iii) Subsection -(2)(b)(i);~~

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

- 11 - HB0375 compared with HB0375S01 (B) Subsection (2)(a)(i)(B);

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

(iii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale." ~~-(l) 11(i) -For 1sta Sub-~~ location described in Subsection (2)(l)(ii), the commission shall determine the taxable status of a sale of gas, electricity, heat, coal, fuel oil, or other fuel based on the predominant use of the gas, electricity, heat, coal, fuel oil, or other fuel at the location.

~~(Buff)- H.B.~~ 12 - HB0375 compared with HB0375S01 (ii) Subsection (2)(l)(i) applies to a location where gas, electricity, heat, coal, fuel oil, or other fuel is furnished through a single meter for two or more of the following uses:

~~375-02-23 15:14 (l)(i) For a location described in Subsection (2)(l)(ii), the commission shall determine the taxable status of a sale of gas, electricity, heat, coal, fuel oil, or other fuel based on the predominant use of the gas, electricity, heat, coal, fuel oil, or other fuel at the location.~~

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

~~(3)(a)(3)~~ (a) The commission shall deposit the following state taxes into the General Fund:

~~(4)(a)(4)~~ (a) Notwithstanding Subsection (3)(a), for each fiscal year the commission shall make the deposits described in Subsections (4)(b) through (4)(h) from the revenue from the taxes imposed by:

(c) The commission shall deposit 85% of the difference between 1.4543% of the revenue described in Subsection (4)(a) and the deposits made under Subsection (5)(b), into the Water Resources - 1213 - 02-23HB0375 15:14 compared 1st with Sub-HB0375S01 Conservation and Development Fund created in Section 73-10-24 for use by the Division of Water Resources for:

~~(Buff) H.B.~~

~~375 the Water Resources Conservation and Development Fund created in Section 73-10-24 for use by the Division of Water Resources for:~~

and (iv) other uses authorized under Sections 73-10-24, 73-10-25.1, and 73-10-30, and Subsection ~~(5)(b)(iv)(B)~~ (5)(b)(iv) (B) after funding the uses specified in Subsections (4)(c)(i) through (iii).

~~(e)(i)(e)~~ (i) Subject to Subsection (4)(e)(ii), the commission shall deposit 26.24% of the revenue described in Subsection (4)(a) into the Transportation Investment Fund of 2005 created in Section 72-2-124.

- 1314 - 1stHB0375 Sub-compared with HB0375S01 (h) The commission shall deposit 1% of the revenue described in Subsection (4)(a) into the Outdoor Adventure [Infrastructure] Restricted Account created in Section 51-9-902 as follows:

~~(Buff) H.B.~~

~~375 02-23 15:14 (h) The commission shall deposit 1% of the revenue described in Subsection (4)(a) into the Outdoor Adventure [Infrastructure] Restricted Account created in Section 51-9-902 as follows:~~

~~(5)(a)(5) (a)~~ Notwithstanding Subsection (3)(a), each fiscal year the commission shall make the deposits described in this Subsection (5).

~~(b)(i)(A)(b) (i) (A)~~ The commission shall deposit \$500,000 to the Department of Natural Resources to be used for watershed rehabilitation or restoration.

(B) At the end of each fiscal year, 100% of any unexpended amount described in Subsection

~~(5)(b)(i)(A)(5) (b)(i)(A)~~ shall lapse into the Water Resources Conservation and Development Fund created in Section 73-10-24.

~~- 15 - HB0375 compared with HB0375S01~~ (C) to fund state required dam safety improvements;

and (D) to protect the state's interest in interstate water compact allocations, including ~~-the 14~~ hiring ~~-of 02-23 technical 15:14 and 1st legal Sub-staff.~~

~~(Buff) H.B.~~

~~375 the hiring of technical and legal staff.~~

(x) The commission shall allocate \$175,000 to the Division of Water Rights to cover ~~-the 15 costs - incurred 1st in Sub-~~ hiring legal and technical staff for the adjudication of water rights.

~~(Buff) H.B.~~

~~375 02-23 15:14 the costs incurred in hiring legal and technical staff for the adjudication of water rights.~~

~~- 16 - HB0375 compared with HB0375S01~~ (B) 25% into the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5;

~~(6)(a)(6) (a)~~ The rate specified in this Subsection (6) is 0.15%.

(b) Notwithstanding Subsection (3)(a), the commission shall, for a fiscal year beginning on or after July 1, 2019, annually transfer the amount of revenue collected from the rate described in Subsection ~~(6)(a)(6) (a)~~ on the transactions that are subject to the sales and use tax under Subsection

(2)(a)(i)(B) into the Medicaid ACA Fund created in Section 26B-1-315.

~~(7)(a)(7) (a)~~ Notwithstanding Subsection (3)(a) and except as provided in Subsections (11), (12), and (13), and as described in Section 63N-3-610, beginning the first day of a calendar quarter one year after the sales and use tax boundary for a housing and transit reinvestment zone is established under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, the commission, at least annually, shall transfer an amount equal to 15% of the sales and use tax increment from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, on transactions occurring within an established sales and use tax boundary, as defined in Section 63N-3-602, into the Transit Transportation Investment Fund created in Section 72-2-124.

(b) Beginning no sooner than January 1, 2026, notwithstanding Subsection (3)(a), and except as provided in Subsections (11), (12), and (13), and as described in Section 63N-3-610.1, beginning the first day of a calendar quarter after the year set in the proposal and after the sales and use tax boundary for a convention center reinvestment zone is established in a capital city under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, the commission, at least annually, shall transfer an amount equal to 50% of the sales and use tax increment as defined in Section 63N-3-602 from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, - 1617 - 02-23 HB0375 15:14 compared 1st with Sub-HB0375S01 on transactions occurring within an established sales and use tax boundary, as defined in Section 63N-3-602, to a convention center public infrastructure district created in accordance with Section 17D-4-202.1 and specified in the convention center reinvestment zone proposal submitted pursuant to Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act.

~~(Buff) H.B.~~

~~375 except as provided in Subsections (11), (12), and (13), and as described in Section 63N-3-610.1, beginning the first day of a calendar quarter after the year set in the proposal and after the sales and use tax boundary for a convention center reinvestment zone is established in a capital city under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act, the commission, at least annually, shall transfer an amount equal to 50% of the sales and use tax increment as defined in Section 63N-3-602 from the sales and use tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate, on transactions occurring within an established sales and use tax boundary, as defined in Section 63N-3-602, to a convention center public infrastructure district created in accordance with Section 17D-4-202.1 and specified in the convention center reinvestment zone proposal submitted pursuant to Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act.~~

~~(9)(a)(9) (a)~~ As used in this Subsection (9):

(i) "Additional land" means point of the mountain state land described in Subsection ~~11-59-102(6)(b) 11-59-102(6) (b)~~ that the point of the mountain authority acquires after the point of the mountain authority provides the commission a map under Subsection (9)(c).

~~-(d) 17A -distribution 1st under Sub-~~ Subsection (9)(b) with respect to additional land shall begin the next calendar quarter that begins at least 90 days after the point of the mountain authority provides the commission a map of point of the mountain state land that:

~~(Buff) H.B.~~

~~375 02-23 15:14 (d) A distribution under Subsection (9)(b) with respect to additional land shall begin the next calendar quarter that begins at least 90 days after the point of the mountain authority provides the commission a map of point of the mountain state land that:~~

~~(e)(i)(e) - 18 - HB0375 compared with HB0375S01 (i)~~ Upon the payment in full of bonds secured by the sales and use tax revenue distributed to the point of the mountain authority under Subsection (9)(b), the point of the mountain authority shall immediately notify the commission in writing that the bonds are paid in full.

~~(11)(a)(11) (a)~~ As used in this Subsection (11):

(A) the sales and use tax boundary of a housing and transit reinvestment zone ~~-created 18 under -Title 02-23 63N, 15:14 Chapter 1st 3, Sub-~~ Part 6, Housing and Transit Reinvestment Act;

~~(Buff) H.B.~~

~~375 created under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Act;~~

~~- 19 - HB0375 compared with HB0375S01 (b)~~ Revenue generated from the applicable percentage by a Schedule J sale within a qualified development zone shall be deposited into the General Fund.

~~(12)(a)(12) (a)~~ As used in Subsections (12) and (13):

(ii) reports the sales of the construction materials to the delivery outlet described in Subsection

~~(12)(b)(i); (12)(b) (i);~~

and ~~-(iii) 19 does -not 1st report Sub-~~ the sales of the construction materials on a simplified electronic return.

~~(Buff) H.B.~~

~~375 02-23 15:14 (iii) does not report the sales of the construction materials on a simplified electronic return-~~

~~(13)(a)(13) (a)~~ As used in this Subsection (13), "Schedule J sale" means a sale reported on State Tax Commission Form TC-62M, Schedule J, or a substantially similar form as designated by the commission.

~~79-7-503- -20 - HB0375 compared with HB0375S01 79-7-503.~~

Section ~~79-7-801 5~~ is enacted to read:

Every Kid Outdoors Initiative ~~79-7-801 79-7-801. --~~

Section ~~79-7-802 6~~ is enacted to read:

~~79-7-802 79-7-802. --~~

(c) provide outdoor recreational opportunities to underserved communities, as defined in ~~-Section 20 79-8-102, -in 02-23 the 15:14 state; 1st Sub-~~

~~(Buff) H.B.~~

~~375 Section 79-8-102, in the state;~~

~~79-8-102- -21 - HB0375 compared with HB0375S01 79-8-102.~~

(3) "Children," in relation to the awarding of a UCORE grant, means individuals who are ~~+[six]-six~~ three years old or older and 18 years old or younger.

~~(8)(a)(8) (a)~~ "Recreational infrastructure project" means an undertaking to build or improve an approved facility or installation needed for the public to access and enjoy the state's outdoors.

~~-(i) 21 establishment, -construction, 1st or Sub- renovation of a trail, trail infrastructure, or a trail facility;~~

~~(Buff) H.B.~~

~~375 02-23 15:14 (i) establishment, construction, or renovation of a trail, trail infrastructure, or a trail facility;~~

~~(10)(a)(10) (a)~~ "Underserved community" means a group of people, including a municipality, county, or American Indian tribe, that is economically disadvantaged.

~~- 22 - HB0375 compared with HB0375S01 (b)~~ "Underserved community" includes an economically disadvantaged community where in relation to awarding a UCORE grant, the children of the community, including children with disabilities, have limited access to outdoor recreation or education programs.

~~79-8-106 79-8-106. --~~

~~-(3) 22(a) -The 02-23 division 15:14 shall, 1st with Sub-~~ the advice of the advisory committee, administer the account.

~~(Buff) H.B.~~

~~375 (3)(a) The division shall, with the advice of the advisory committee, administer the account-~~

~~79-8-303 79-8-303. --~~

~~- 23 - HB0375 compared with HB0375S01 (c)~~ specific categories of children's programs that are eligible

for a UCORE grant;

~~-(iv) 23~~commit ~~-matching 1st~~and Sub~~-in-kind resources;~~

~~(Buff) H.B.~~

~~375-02-23 15:14 (iv) commit matching and in-kind resources;~~

Effective date.

2-10-26 10:45 AM - 24 -

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