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OPPORTUNITY ZONE ENHANCEMENTS

2020 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Mike Winder

Senate Sponsor: _____

LONG TITLE

General Description:

This bill modifies provisions related to economic development.

Highlighted Provisions:

This bill:

- ▶ defines terms, including "opportunity zone";
- ▶ modifies provisions related to the administration of certain programs within the Division of Air Quality;
- ▶ modifies provisions related to the Olene Walker Housing Loan Fund;
- ▶ modifies provisions related to the Utah low-income housing tax credit;
- ▶ creates a tax credit for eligible construction costs for a parking structure in an opportunity zone;
- ▶ describes the requirements for a business entity to receive, and for the Governor's Office of Economic Development to issue, a tax credit certificate for eligible construction costs in an opportunity zone; and
- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:



28 AMENDS:

- 29 **19-2-102**, as last amended by Laws of Utah 2015, Chapter 154
- 30 **19-2-107**, as last amended by Laws of Utah 2018, Chapter 281
- 31 **35A-8-501**, as last amended by Laws of Utah 2017, Chapter 279
- 32 **35A-8-507**, as last amended by Laws of Utah 2016, Chapter 131
- 33 **35A-8-510**, as enacted by Laws of Utah 2017, Chapter 279
- 34 **59-7-607**, as last amended by Laws of Utah 2017, Chapter 279
- 35 **59-10-1010**, as last amended by Laws of Utah 2017, Chapter 279
- 36 **63I-1-259**, as last amended by Laws of Utah 2019, Chapters 29 and 479
- 37 **63I-1-263**, as last amended by Laws of Utah 2019, Chapters 89, 246, 311, 414, 468,
- 38 469, 482 and last amended by Coordination Clause, Laws of Utah 2019, Chapter
- 39 246

40 ENACTS:

- 41 **59-7-625**, Utah Code Annotated 1953
- 42 **59-10-1041**, Utah Code Annotated 1953
- 43 **63N-2-901**, Utah Code Annotated 1953
- 44 **63N-2-902**, Utah Code Annotated 1953
- 45 **63N-2-903**, Utah Code Annotated 1953

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

48 Section 1. Section **19-2-102** is amended to read:

49 **19-2-102. Definitions.**

50 As used in this chapter:

51 (1) "Air pollutant" means a substance that qualifies as an air pollutant as defined in 42
52 U.S.C. Sec. 7602.

53 (2) "Air pollutant source" means private and public sources of emissions of air
54 pollutants.

55 (3) "Air pollution" means the presence of an air pollutant in the ambient air in the
56 quantities, for a duration, and under the conditions and circumstances that are injurious to
57 human health or welfare, animal or plant life, or property, or would unreasonably interfere with
58 the enjoyment of life or use of property, as determined by the rules adopted by the board.

59 (4) "Ambient air" means that portion of the atmosphere, external to buildings, to which
60 the general public has access.

61 (5) "Asbestos" means the asbestiform varieties of serpentine (chrysotile), riebeckite
62 (crocidolite), cummingtonite-grunerite, anthophyllite, actinolite-tremolite, and libby
63 amphibole.

64 (6) "Asbestos-containing material" means a material containing more than 1%
65 asbestos, as determined using the method adopted in 40 C.F.R. Part 61, Subpart M, National
66 Emission Standard for Asbestos.

67 (7) "Asbestos inspection" means an activity undertaken to determine the presence or
68 location, or to assess the condition of, asbestos-containing material or suspected
69 asbestos-containing material, whether by visual or physical examination, or by taking samples
70 of the material.

71 (8) "Board" means the Air Quality Board.

72 (9) "Clean school bus" means the same as that term is defined in 42 U.S.C. Sec. 16091.

73 (10) "Director" means the director of the Division of Air Quality.

74 (11) "Division" means the Division of Air Quality created in Section [19-1-105](#).

75 (12) "Friable asbestos-containing material" means a material containing more than 1%
76 asbestos, as determined using the method adopted in 40 C.F.R. Part 61, Subpart M, National
77 Emission Standard for Asbestos, that hand pressure can crumble, pulverize, or reduce to
78 powder when dry.

79 (13) "Indirect source" means a facility, building, structure, or installation which attracts
80 or may attract mobile source activity that results in emissions of a pollutant for which there is a
81 national standard.

82 (14) "Opportunity zone" means an area that has been designated as a qualified
83 opportunity zone in the state under Section 1400Z-1, Internal Revenue Code.

84 Section 2. Section **19-2-107** is amended to read:

85 **19-2-107. Director -- Appointment -- Powers.**

86 (1) The executive director shall appoint the director. The director shall serve under the
87 administrative direction of the executive director.

88 (2) (a) The director shall:

89 (i) prepare and develop comprehensive plans for the prevention, abatement, and control

90 of air pollution in Utah;

91 (ii) advise, consult, and cooperate with other agencies of the state, the federal
92 government, other states and interstate agencies, and affected groups, political subdivisions,
93 and industries in furtherance of the purposes of this chapter;

94 (iii) review plans, specifications, or other data relative to air pollution control
95 equipment or any part of the air pollution control equipment;

96 (iv) under the direction of the executive director, represent the state in all matters
97 relating to interstate air pollution, including interstate compacts and similar agreements;

98 (v) secure necessary scientific, technical, administrative, and operational services,
99 including laboratory facilities, by contract or otherwise;

100 (vi) encourage voluntary cooperation by persons and affected groups to achieve the
101 purposes of this chapter;

102 (vii) encourage local units of government to handle air pollution within their respective
103 jurisdictions on a cooperative basis and provide technical and consulting assistance to them;

104 (viii) determine by means of field studies and sampling the degree of air contamination
105 and air pollution in all parts of the state;

106 (ix) monitor the effects of the emission of air pollutants from motor vehicles on the
107 quality of the outdoor atmosphere in all parts of Utah and take appropriate responsive action;

108 (x) collect and disseminate information relating to air contamination and air pollution
109 and conduct educational and training programs relating to air contamination and air pollution;

110 (xi) assess and collect noncompliance penalties as required in Section 120 of the
111 federal Clean Air Act, 42 U.S.C. Section 7420;

112 (xii) comply with the requirements of federal air pollution laws;

113 (xiii) subject to the provisions of this chapter, enforce rules through the issuance of
114 orders, including:

115 (A) prohibiting or abating discharges of wastes affecting ambient air;

116 (B) requiring the construction of new control facilities or any parts of new control
117 facilities or the modification, extension, or alteration of existing control facilities or any parts
118 of new control facilities; or

119 (C) adopting other remedial measures to prevent, control, or abate air pollution; and

120 (xiv) as authorized by the board and subject to the provisions of this chapter, act as

- 121 executive secretary of the board under the direction of the chairman of the board.
- 122 (b) The director may:
- 123 (i) employ full-time, temporary, part-time, and contract employees necessary to carry
124 out this chapter;
- 125 (ii) subject to the provisions of this chapter, authorize an employee or representative of
126 the department to enter at reasonable times and upon reasonable notice in or upon public or
127 private property for the purposes of inspecting and investigating conditions and plant records
128 concerning possible air pollution;
- 129 (iii) encourage, participate in, or conduct studies, investigations, research, and
130 demonstrations relating to air pollution and its causes, effects, prevention, abatement, and
131 control, as advisable and necessary for the discharge of duties assigned under this chapter,
132 including the establishment of inventories of pollution sources;
- 133 (iv) collect and disseminate information relating to air pollution and the prevention,
134 control, and abatement of it;
- 135 (v) cooperate with studies and research relating to air pollution and its control,
136 abatement, and prevention;
- 137 (vi) subject to Subsection (3), upon request, consult concerning the following with a
138 person proposing to construct, install, or otherwise acquire an air pollutant source in Utah:
- 139 (A) the efficacy of proposed air pollution control equipment for the source; or
140 (B) the air pollution problem that may be related to the source;
- 141 (vii) accept, receive, and administer grants or other funds or gifts from public and
142 private agencies, including the federal government, for the purpose of carrying out any of the
143 functions of this chapter;
- 144 (viii) subject to Subsection [19-2-104\(3\)\(b\)\(i\)](#), settle or compromise a civil action
145 initiated by the division to compel compliance with this chapter or the rules made under this
146 chapter; [~~or~~]
- 147 (ix) subject to the provisions of this chapter, exercise all incidental powers necessary to
148 carry out the purposes of this chapter, including certification to state or federal authorities for
149 tax purposes that air pollution control equipment has been certified in conformity with Title 19,
150 Chapter 12, Pollution Control Act~~[-];~~ or
- 151 (x) in the administration of a program providing an incentive to a private entity for the

152 installation of electric vehicle supply equipment, prioritize the applications of private entities
153 that are installing electric vehicle supply equipment in an opportunity zone.

154 (3) A consultation described in Subsection (2)(b)(vi) does not relieve a person from the
155 requirements of this chapter, the rules adopted under this chapter, or any other provision of
156 law.

157 Section 3. Section **35A-8-501** is amended to read:

158 **35A-8-501. Definitions.**

159 As used in this part:

160 (1) "Affordable housing" means housing occupied or reserved for occupancy by
161 households whose incomes are at or below certain income requirements at rental rates
162 affordable to such households.

163 (2) "Board" means the Housing Board created by this part.

164 (3) "Fund" means the Olene Walker Housing Loan Fund created by this part.

165 (4) (a) "Housing sponsor" means a person who constructs, develops, rehabilitates,
166 purchases, or owns a housing development that is or will be subject to legally enforceable
167 restrictive covenants that require the housing development to provide, at least in part,
168 affordable housing.

169 (b) "Housing sponsor" may include:

170 (i) a local public body;

171 (ii) a nonprofit, limited profit, or for profit corporation;

172 (iii) a limited partnership;

173 (iv) a limited liability company;

174 (v) a joint venture;

175 (vi) a subsidiary of the Utah Housing Corporation;

176 (vii) a cooperative;

177 (viii) a mutual housing organization;

178 (ix) a local government;

179 (x) a local housing authority;

180 (xi) a regional or statewide nonprofit housing or assistance organization; or

181 (xii) any other entity that helps provide affordable housing.

182 (5) "Opportunity zone" means an area that has been designated as a qualified

183 opportunity zone in the state under Section 1400Z-1, Internal Revenue Code.

184 [~~5~~] (6) "Rural" means a county in the state other than Utah, Salt Lake, Davis, or
185 Weber.

186 Section 4. Section **35A-8-507** is amended to read:

187 **35A-8-507. Application process and priorities.**

188 (1) (a) In each calendar year that money is available from the fund for distribution by
189 the executive director under the direction of the board, the executive director shall, at least
190 once in that year, announce a grant and loan application period by sending notice to interested
191 persons.

192 (b) The executive director shall accept applications that are received in a timely
193 manner.

194 (2) The executive director shall give priority to applications for projects and activities
195 in the following order:

196 (a) first, to applications for projects and activities intended to minimize homelessness;

197 (b) second, to applications for projects and activities that use existing privately owned
198 housing stock, including privately owned housing stock purchased by a nonprofit public
199 development authority; and

200 (c) third, to all other applications.

201 (3) Within each level of priority described in Subsection (2), the executive director
202 shall give preference to applications that demonstrate the following:

203 (a) a high degree of leverage with other sources of financing;

204 (b) high recipient contributions to total project costs, including allied contributions
205 from other sources such as professional, craft, and trade services and lender interest rate
206 subsidies;

207 (c) high local government project contributions in the form of infrastructure
208 improvements, or other assistance;

209 (d) projects that encourage ownership, management, and other project-related
210 responsibility opportunities;

211 (e) projects that demonstrate a strong probability of serving the original target group or
212 income level for a period of at least 15 years;

213 (f) projects where the applicant has demonstrated the ability, stability, and resources to

214 complete the project;
215 (g) projects that appear to serve the greatest need;
216 (h) projects that provide housing for persons and families with the lowest income;
217 (i) projects that promote economic development benefits;
218 (j) projects that align with a local government plan to address housing and homeless
219 services; [~~and~~]

220 (k) projects that would mitigate or correct existing health, safety, or welfare
221 problems[-]; and

222 (l) projects undertaken within the boundaries of an opportunity zone.

223 (4) The executive director may give consideration to projects that increase the supply
224 of accessible housing.

225 Section 5. Section **35A-8-510** is amended to read:

226 **35A-8-510. Housing loan fund board approval.**

227 (1) The board shall review the project applications described in Subsection
228 **35A-8-509**(5).

229 (2) The board may approve a project that meets the requirements of Subsections
230 **35A-8-509**(4) and (5) to receive funds from the Economic Revitalization and Investment Fund.

231 (3) The board shall give preference to projects:

232 (a) that include significant additional or matching funds from an individual, private
233 organization, or local government entity;

234 (b) that include significant contributions by the applicant to total project costs,
235 including contributions secured by the applicant from other sources such as professional, craft,
236 and trade services and lender interest rate subsidies;

237 (c) with significant local government contributions in the form of infrastructure,
238 improvements, or other assistance;

239 (d) where the applicant has demonstrated the ability, stability, and resources to
240 complete the project;

241 (e) that will serve the greatest need;

242 (f) that promote economic development benefits;

243 (g) that allow integration into a local government housing plan;

244 (h) that would mitigate or correct existing health, safety, or welfare concerns; [~~or~~]

245 (i) that remedy a gap in the supply of and demand for affordable housing[-]; or
246 (j) that are undertaken within the boundaries of an opportunity zone.

247 Section 6. Section **59-7-607** is amended to read:

248 **59-7-607. Utah low-income housing tax credit.**

249 (1) As used in this section:

250 (a) "Allocation certificate" means a certificate in a form prescribed by the commission
251 and issued by the Utah Housing Corporation to a housing sponsor that specifies the aggregate
252 amount of the tax credit awarded under this section to a qualified development and includes:

253 (i) the aggregate annual amount of the tax credit awarded that may be claimed by one
254 or more qualified taxpayers that have been issued a special low-income housing tax credit
255 certificate; and

256 (ii) the credit period over which the tax credit may be claimed by one or more qualified
257 taxpayers that have been issued a special low-income housing tax credit certificate.

258 (b) "Building" means a qualified low-income building as defined in Section 42(c),
259 Internal Revenue Code.

260 (c) "Credit period" means the "credit period" as defined in Section 42(f)(1), Internal
261 Revenue Code.

262 (d) (i) "Designated reporter" means, as selected by a housing sponsor, the housing
263 sponsor itself or one of the housing sponsor's direct or indirect partners, members, or
264 shareholders that will provide information to the Utah Housing Corporation regarding the
265 assignment of tax credits under this section.

266 (ii) Before the Utah Housing Corporation may issue an allocation certificate to a
267 housing sponsor, a housing sponsor shall provide the identity of the housing sponsor's
268 designated reporter to the Utah Housing Corporation.

269 (iii) Before the Utah Housing Corporation may issue a special low-income housing tax
270 credit certificate to a qualified taxpayer, a designated reporter shall provide the information
271 described in Subsection (6) to the Utah Housing Corporation.

272 (e) "Federal low-income housing tax credit" means the federal tax credit described in
273 Section 42, Internal Revenue Code.

274 (f) "Housing sponsor" means an entity that owns a qualified development.

275 (g) "Opportunity zone" means an area that has been designated as a qualified

276 opportunity zone under Section 1400Z-1, Internal Revenue Code.

277 ~~[(g)]~~ (h) "Qualified allocation plan" means a qualified allocation plan adopted by the
278 Utah Housing Corporation in accordance with Section 42(m), Internal Revenue Code.

279 ~~[(h)]~~ (i) "Qualified development" means a "qualified low-income housing project":

280 (i) as defined in Section 42(g)(1), Internal Revenue Code; and

281 (ii) that is located in the state.

282 ~~[(i)]~~ (j) (i) "Qualified taxpayer" means a person that:

283 (A) owns a direct or indirect interest in a qualified development; and

284 (B) meets the requirements to claim a tax credit under this section.

285 (ii) If a housing sponsor is a partnership, limited liability company, or S corporation, a
286 "qualified taxpayer" may include any partner, member, or shareholder of the housing sponsor
287 as determined by the governing documents of the housing sponsor.

288 ~~[(j)]~~ (k) (i) "Special low-income housing tax credit certificate" means a certificate:

289 (A) in a form prescribed by the commission;

290 (B) that the Utah Housing Corporation issues to a qualified taxpayer for a taxable year
291 in accordance with this section; and

292 (C) that specifies the amount of the tax credit a qualified taxpayer may claim under this
293 section.

294 (ii) The Utah Housing Corporation may only issue one or more special low-income
295 housing tax credit certificates if the aggregate specified amount on all special low-income
296 housing tax credit certificates issued in relation to a qualified development does not exceed the
297 aggregate amount of tax credit awarded to the qualified development and issued to a housing
298 sponsor in an allocation certificate.

299 (2) (a) For taxable years beginning on or after January 1, 1995, a qualified taxpayer
300 who has been issued a special low-income housing tax credit certificate by the Utah Housing
301 Corporation may claim a nonrefundable tax credit against taxes otherwise due under this
302 chapter or Chapter 8, Gross Receipts Tax on Certain Corporations Not Required to Pay
303 Corporate Franchise or Income Tax Act.

304 (b) The tax credit shall be in an amount equal to the tax credit amount specified on the
305 special low-income housing tax credit certificate that the Utah Housing Corporation issues to a
306 qualified taxpayer under this section.

307 (c) (i) For a calendar year beginning on or before December 31, 2016, the aggregate
308 annual tax credit that the Utah Housing Corporation may allocate for the credit period
309 described in Section 42(f), Internal Revenue Code, pursuant to this section and Section
310 59-10-1010 is an amount equal to the product of:

- 311 (A) 12.5 cents; and
- 312 (B) the population of Utah.

313 (ii) For a calendar year beginning on or after January 1, 2017, the aggregate annual tax
314 credit that the Utah Housing Corporation may allocate for the credit period described in
315 Section 42(f), Internal Revenue Code, pursuant to this section and Section 59-10-1010 is an
316 amount equal to the product of:

- 317 (A) 34.5 cents; and
- 318 (B) the population of Utah.

319 (iii) For purposes of this section, the population of Utah shall be determined in
320 accordance with Section 146(j), Internal Revenue Code.

321 (3) (a) The Utah Housing Corporation shall determine criteria and procedures for
322 allocating the tax credit under this section and Section 59-10-1010 and incorporate the criteria
323 and procedures into the Utah Housing Corporation's qualified allocation plan.

324 (b) The Utah Housing Corporation shall create the criteria under Subsection (3)(a)
325 based on:

- 326 (i) the number of affordable housing units to be created in Utah for low and moderate
327 income persons in a qualified development;
- 328 (ii) the level of area median income being served by a qualified development;
- 329 (iii) the need for the tax credit for the economic feasibility of a qualified development;
- 330 and

331 (iv) the extended period for which a qualified development commits to remain as
332 affordable housing.

333 (c) The criteria created by the Utah Housing Corporation shall give preference to a
334 qualified development in an opportunity zone.

335 (4) Any housing sponsor may apply to the Utah Housing Corporation for a tax credit
336 allocation under this section.

337 (5) (a) The Utah Housing Corporation shall determine the amount of the tax credit to

338 allocate to a qualified development in accordance with the qualified allocation plan of the Utah
339 Housing Corporation.

340 (b) (i) The Utah Housing Corporation shall issue an allocation certificate to a housing
341 sponsor as evidence of the allocation.

342 (ii) The allocation certificate under Subsection (5)(b)(i) shall specify the amount of the
343 tax credit allocated to a qualified development as determined by the Utah Housing Corporation.

344 (c) The amount of the tax credit specified in an allocation certificate may not exceed
345 100% of the federal low-income housing tax credit awarded to a qualified development.

346 (6) Before the Utah Housing Corporation may issue a special low-income housing tax
347 credit certificate, a designated reporter shall provide to the Utah Housing Corporation in a form
348 prescribed by the Utah Housing Corporation:

349 (a) a list of each qualified taxpayer that has been assigned a portion of the tax credit
350 awarded in an allocation certificate;

351 (b) for each qualified taxpayer described in Subsection (6)(a), the amount of tax credit
352 that has been assigned; and

353 (c) an aggregate list of the tax credit amount assigned related to a qualified
354 development demonstrating that the aggregate annual amount of the tax credits assigned does
355 not exceed the aggregate annual tax credit awarded in the allocation certificate.

356 (7) The Utah Housing Corporation shall provide a special low-income housing tax
357 credit certificate to a qualified taxpayer if:

358 (a) a designated reporter has provided the information regarding the qualified taxpayer
359 as described in Subsection (6); and

360 (b) the Utah Housing Corporation has verified that the aggregate tax credit amount
361 assigned with respect to a qualified development does not exceed the total tax credit awarded
362 in the allocation certificate.

363 (8) (a) All elections made by a housing sponsor pursuant to Section 42, Internal
364 Revenue Code, shall apply to this section.

365 (b) (i) If a qualified development is required to recapture a portion of any federal
366 low-income housing tax credit, then each qualified taxpayer shall also be required to recapture
367 a portion of any state tax credits authorized by this section.

368 (ii) The state recapture amount shall be equal to the percentage of the state tax credit

369 that equals the proportion the federal recapture amount bears to the original federal low-income
370 housing tax credit amount subject to recapture.

371 (iii) The designated reporter shall identify each qualified taxpayer that is required to
372 recapture a portion of any state tax credit as described in this Subsection (8)(b).

373 (9) (a) Any tax credits returned to the Utah Housing Corporation in any year may be
374 reallocated within the same time period as provided in Section 42, Internal Revenue Code.

375 (b) Tax credits that are unallocated by the Utah Housing Corporation in any year may
376 be carried over for allocation in subsequent years.

377 (10) (a) If a tax credit is not claimed by a qualified taxpayer in the year in which it is
378 earned because the tax credit is more than the tax owed by the qualified taxpayer, the tax credit
379 may be carried back three years or may be carried forward five years as a credit against the tax.

380 (b) Carryover tax credits under Subsection (10)(a) shall be applied against the tax:

381 (i) before the application of the tax credits earned in the current year; and

382 (ii) on a first-earned first-used basis.

383 (11) Any tax credit taken in this section may be subject to an annual audit by the
384 commission.

385 (12) The Utah Housing Corporation shall annually provide an electronic report to the
386 Revenue and Taxation Interim Committee which shall include at least:

387 (a) the purpose and effectiveness of the tax credits; and

388 (b) the benefits of the tax credits to the state.

389 (13) The commission may, in consultation with the Utah Housing Corporation, make
390 rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to
391 implement this section.

392 Section 7. Section **59-7-625** is enacted to read:

393 **59-7-625. Nonrefundable tax credit for eligible construction costs in an**
394 **opportunity zone.**

395 (1) As used in this section:

396 (a) "Business entity" means a taxpayer that receives a tax credit certificate in
397 accordance with Section [63N-2-903](#).

398 (b) "Eligible construction costs" means the same as that term is defined in Section
399 [63N-2-902](#).

400 (c) "Eligible parking structure" means the same as that term is defined in Section
401 63N-2-902.

402 (d) "Opportunity zone" means the same as that term is defined in Section 63N-2-902.

403 (2) A business entity may claim a nonrefundable tax credit for eligible construction
404 costs for an eligible parking structure in an opportunity zone in an amount equal to the amount
405 stated on the tax credit certificate issued in accordance with Section 63N-2-903.

406 (3) (a) A business entity may carry forward the amount of the tax credit that exceeds
407 the business entity's tax liability for a period of three years.

408 (b) A business entity may not carry back the amount of the tax credit that exceeds the
409 business entity's tax liability.

410 Section 8. Section **59-10-1010** is amended to read:

411 **59-10-1010. Utah low-income housing tax credit.**

412 (1) As used in this section:

413 (a) "Allocation certificate" means a certificate in a form prescribed by the commission
414 and issued by the Utah Housing Corporation to a housing sponsor that specifies the aggregate
415 amount of the tax credit awarded under this section to a qualified development and includes:

416 (i) the aggregate annual amount of the tax credit awarded that may be claimed by one
417 or more qualified taxpayers that have been issued a special low-income housing tax credit
418 certificate; and

419 (ii) the credit period over which the tax credit may be claimed by one or more qualified
420 taxpayers that have been issued a special low-income housing tax credit certificate.

421 (b) "Building" means a qualified low-income building as defined in Section 42(c),
422 Internal Revenue Code.

423 (c) "Credit period" means the "credit period" as defined in Section 42(f)(1), Internal
424 Revenue Code.

425 (d) (i) "Designated reporter" means, as selected by a housing sponsor, the housing
426 sponsor itself or one of the housing sponsor's direct or indirect partners, members, or
427 shareholders that will provide information to the Utah Housing Corporation regarding the
428 assignment of tax credits under this section.

429 (ii) Before the Utah Housing Corporation may issue an allocation certificate to a
430 housing sponsor, a housing sponsor shall provide the identity of the housing sponsor's

431 designated reporter to the Utah Housing Corporation.

432 (iii) Before the Utah Housing Corporation may issue a special low-income housing tax
433 credit certificate to a qualified taxpayer, a designated reporter shall provide the information
434 described in Subsection (6) to the Utah Housing Corporation.

435 (e) "Federal low-income housing credit" means the federal low-income housing credit
436 described in Section 42, Internal Revenue Code.

437 (f) "Housing sponsor" means an entity that owns a qualified development.

438 (g) "Opportunity zone" means an area that has been designated as a qualified
439 opportunity zone in the state under Section 1400Z-1, Internal Revenue Code.

440 [~~(g)~~] (h) "Qualified allocation plan" means a qualified allocation plan adopted by the
441 Utah Housing Corporation in accordance with Section 42(m), Internal Revenue Code.

442 [~~(h)~~] (i) "Qualified development" means a "qualified low-income housing project":

443 (i) as defined in Section 42(g)(1), Internal Revenue Code; and

444 (ii) that is located in the state.

445 [~~(i)~~] (j) (i) "Qualified taxpayer" means a claimant, estate, or trust that:

446 (A) owns a direct or indirect interest in a qualified development; and

447 (B) meets the requirements to claim a tax credit under this section.

448 (ii) If a housing sponsor is a partnership, limited liability company, or S corporation, a
449 "qualified taxpayer" may include any partner, member, or shareholder of the housing sponsor
450 as determined by the governing documents of the housing sponsor.

451 [~~(j)~~] (k) (i) "Special low-income housing tax credit certificate" means a certificate:

452 (A) in a form prescribed by the commission;

453 (B) that the Utah Housing Corporation issues to a qualified taxpayer for a taxable year
454 in accordance with this section; and

455 (C) that specifies the amount of the tax credit a qualified taxpayer may claim under this
456 section.

457 (ii) The Utah Housing Corporation may only issue one or more special low-income
458 housing tax credit certificates if the aggregate specified amount on all special low-income
459 housing tax credit certificates issued in relation to a qualified development does not exceed the
460 aggregate amount of tax credit awarded to a qualified development and issued to a housing
461 sponsor in an allocation certificate.

462 (2) (a) For taxable years beginning on or after January 1, 1995, a qualified taxpayer
463 who has been issued a special low-income housing tax credit certificate by the Utah Housing
464 Corporation may claim a nonrefundable tax credit against taxes otherwise due under this
465 chapter.

466 (b) The tax credit shall be in an amount equal to the tax credit amount specified on the
467 special low-income housing tax credit certificate that the Utah Housing Corporation issues to a
468 qualified taxpayer under this section.

469 (c) (i) For a calendar year beginning on or before December 31, 2016, the aggregate
470 annual tax credit that the Utah Housing Corporation may allocate for the credit period
471 described in Section 42(f), Internal Revenue Code, pursuant to this section and Section
472 59-7-607 is an amount equal to the product of:

473 (A) 12.5 cents; and

474 (B) the population of Utah.

475 (ii) For a calendar year beginning on or after January 1, 2017, the aggregate annual tax
476 credit that the Utah Housing Corporation may allocate for the credit period described in
477 Section 42(f), Internal Revenue Code, pursuant to this section and Section 59-7-607 is an
478 amount equal to the product of:

479 (A) 34.5 cents; and

480 (B) the population of Utah.

481 (iii) For purposes of this section, the population of Utah shall be determined in
482 accordance with Section 146(j), Internal Revenue Code.

483 (3) (a) The Utah Housing Corporation shall determine criteria and procedures for
484 allocating the tax credit under this section and Section 59-7-607 and incorporate the criteria
485 and procedures into the Utah Housing Corporation's qualified allocation plan.

486 (b) The Utah Housing Corporation shall create the criteria under Subsection (3)(a)
487 based on:

488 (i) the number of affordable housing units to be created in Utah for low and moderate
489 income persons in a qualified development;

490 (ii) the level of area median income being served by a qualified development;

491 (iii) the need for the tax credit for the economic feasibility of a qualified development;

492 and

493 (iv) the extended period for which a qualified development commits to remain as
494 affordable housing.

495 (c) The criteria created by the Utah Housing Corporation shall give preference to a
496 qualified development in an opportunity zone.

497 (4) Any housing sponsor may apply to the Utah Housing Corporation for a tax credit
498 allocation under this section.

499 (5) (a) The Utah Housing Corporation shall determine the amount of the tax credit to
500 allocate to a qualified development in accordance with the qualified allocation plan of the Utah
501 Housing Corporation.

502 (b) (i) The Utah Housing Corporation shall issue an allocation certificate to a housing
503 sponsor as evidence of the allocation.

504 (ii) The allocation certificate under Subsection (5)(b)(i) shall specify the amount of the
505 tax credit allocated to a qualified development as determined by the Utah Housing Corporation.

506 (c) The amount of the tax credit specified in an allocation certificate may not exceed
507 100% of the federal low-income housing credit awarded to a qualified development.

508 (6) Before the Utah Housing Corporation may issue a special low-income housing tax
509 credit certificate, a designated reporter shall provide to the Utah Housing Corporation in a form
510 prescribed by the Utah Housing Corporation:

511 (a) a list of each qualified taxpayer that has been assigned a portion of the tax credit
512 awarded in an allocation certificate;

513 (b) for each qualified taxpayer described in Subsection (6)(a), the amount of tax credit
514 that has been assigned; and

515 (c) an aggregate list of the tax credit amount assigned related to a qualified
516 development demonstrating that the aggregate annual amount of the tax credits assigned does
517 not exceed the aggregate annual tax credit awarded in the allocation certificate.

518 (7) The Utah Housing Corporation shall provide a special low-income housing tax
519 credit certificate to a qualified taxpayer if:

520 (a) a designated reporter has provided the information regarding the qualified taxpayer
521 as described in Subsection (6); and

522 (b) the Utah Housing Corporation has verified that the aggregate tax credit amount
523 assigned with respect to a qualified development does not exceed the total tax credit awarded

524 in the allocation certificate.

525 (8) (a) All elections made by a housing sponsor pursuant to Section 42, Internal
526 Revenue Code, shall apply to this section.

527 (b) (i) If a qualified taxpayer is required to recapture a portion of any federal
528 low-income housing credit, the qualified taxpayer shall also be required to recapture a portion
529 of any state tax credits authorized by this section.

530 (ii) The state recapture amount shall be equal to the percentage of the state tax credit
531 that equals the proportion the federal recapture amount bears to the original federal low-income
532 housing credit amount subject to recapture.

533 (iii) The designated reporter shall identify each qualified taxpayer that is required to
534 recapture a portion of any state tax credits as described in this Subsection (8)(b).

535 (9) (a) Any tax credits returned to the Utah Housing Corporation in any year may be
536 reallocated within the same time period as provided in Section 42, Internal Revenue Code.

537 (b) Tax credits that are unallocated by the Utah Housing Corporation in any year may
538 be carried over for allocation in subsequent years.

539 (10) (a) If a tax credit is not claimed by a qualified taxpayer in the year in which it is
540 earned because the tax credit is more than the tax owed by the qualified taxpayer, the tax credit
541 may be carried back three years or may be carried forward five years as a credit against the tax.

542 (b) Carryover tax credits under Subsection (10)(a) shall be applied against the tax:

543 (i) before the application of the tax credits earned in the current year; and

544 (ii) on a first-earned first-used basis.

545 (11) Any tax credit taken in this section may be subject to an annual audit by the
546 commission.

547 (12) The Utah Housing Corporation shall annually provide an electronic report to the
548 Revenue and Taxation Interim Committee which shall include at least:

549 (a) the purpose and effectiveness of the tax credits; and

550 (b) the benefits of the tax credits to the state.

551 (13) The commission may, in consultation with the Utah Housing Corporation,
552 promulgate rules to implement this section.

553 Section 9. Section **59-10-1041** is enacted to read:

554 **59-10-1041. Nonrefundable tax credit for eligible construction costs in an**

555 **opportunity zone.**

556 (1) As used in this section:

557 (a) "Business entity" means a claimant, estate, or trust that receives a tax credit
558 certificate in accordance with Section [63N-2-903](#).

559 (b) "Eligible construction costs" means the same as that term is defined in Section
560 [63N-2-902](#).

561 (c) "Eligible parking structure" means the same as that term is defined in Section
562 [63N-2-902](#).

563 (d) "Opportunity zone" means the same as that term is defined in Section [63N-2-902](#).

564 (2) A business entity may claim a nonrefundable tax credit for eligible construction
565 costs for an eligible parking structure in an opportunity zone in an amount equal to the amount
566 stated on the tax credit certificate issued in accordance with Section [63N-2-903](#).

567 (3) (a) A business entity may carry forward the amount of the tax credit that exceeds
568 the business entity's tax liability for a period of three years.

569 (b) A business entity may not carry back the amount of the tax credit that exceeds the
570 business entity's tax liability.

571 Section 10. Section **63I-1-259** is amended to read:

572 **63I-1-259. Repeal dates, Title 59.**

573 (1) Section [59-1-213.1](#) is repealed on May 9, 2024.

574 (2) Section [59-1-213.2](#) is repealed on May 9, 2024.

575 (3) Subsection [59-1-405\(1\)\(g\)](#) is repealed on May 9, 2024.

576 (4) Subsection [59-1-405\(2\)\(b\)](#) is repealed on May 9, 2024.

577 (5) Section [59-7-618](#) is repealed July 1, 2020.

578 (6) Section [59-7-625](#) is repealed January 1, 2026.

579 [~~(6)~~] (7) Section [59-9-102.5](#) is repealed December 31, 2020.

580 [~~(7)~~] (8) Section [59-10-1033](#) is repealed July 1, 2020.

581 (9) Section [59-10-1041](#) is repealed January 1, 2026.

582 [~~(8)~~] (10) Subsection [59-12-2219\(13\)](#), which addresses new revenue supplanting
583 existing allocations, is repealed on June 30, 2020.

584 [~~(9)~~] (11) Title 59, Chapter 28, State Transient Room Tax Act, is repealed on January
585 1, 2023.

586 Section 11. Section **63I-1-263** is amended to read:

587 **63I-1-263. Repeal dates, Titles 63A to 63N.**

588 (1) In relation to the Utah Transparency Advisory Board, on January 1, 2025:

589 (a) Subsection **63A-1-201**(1) is repealed;

590 (b) Subsection **63A-1-202**(2)(c), the language that states "using criteria established by
591 the board" is repealed;

592 (c) Section **63A-1-203** is repealed;

593 (d) Subsections **63A-1-204**(1) and (2), the language that states "After consultation with
594 the board, and" is repealed; and

595 (e) Subsection **63A-1-204**(1)(b), the language that states "using the standards provided
596 in Subsection **63A-1-203**(3)(c)" is repealed.

597 (2) Subsection **63A-5-228**(2)(h), relating to prioritizing and allocating capital
598 improvement funding, is repealed on July 1, 2024.

599 (3) Section **63A-5-603**, State Facility Energy Efficiency Fund, is repealed July 1, 2023.

600 (4) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July
601 1, 2028.

602 (5) Title 63C, Chapter 6, Utah Seismic Safety Commission, is repealed January 1,
603 2025.

604 (6) Title 63C, Chapter 16, Prison Development Commission Act, is repealed July 1,
605 2020.

606 (7) Title 63C, Chapter 17, Point of the Mountain Development Commission Act, is
607 repealed July 1, 2021.

608 (8) Title 63C, Chapter 18, Mental Health Crisis Line Commission, is repealed July 1,
609 2023.

610 (9) Title 63G, Chapter 21, Agreements to Provide State Services, is repealed July 1,
611 2025.

612 (10) Title 63H, Chapter 4, Heber Valley Historic Railroad Authority, is repealed July 1,
613 2020.

614 (11) In relation to the State Fair Corporation Board of Directors, on January 1, 2025:

615 (a) Subsection **63H-6-104**(2)(c), related to a Senate appointment, is repealed;

616 (b) Subsection **63H-6-104**(2)(d), related to a House appointment, is repealed;

617 (c) in Subsection 63H-6-104(2)(e), the language that states ", of whom only one may
618 be a legislator, in accordance with Subsection (3)(e)," is repealed;

619 (d) Subsection 63H-6-104(3)(a)(i) is amended to read:

620 "(3)(a)(i) Except as provided in Subsection (3)(a)(ii), a board member appointed under
621 Subsection (2)(e) or (f) shall serve a term that expires on the December 1 four years after the
622 year that the board member was appointed.";

623 (e) in Subsections 63H-6-104(3)(a)(ii), (c)(ii), and (d), the language that states "the
624 president of the Senate, the speaker of the House, the governor," is repealed and replaced with
625 "the governor"; and

626 (f) Subsection 63H-6-104(3)(e), related to limits on the number of legislators, is
627 repealed.

628 (12) Title 63H, Chapter 8, Utah Housing Corporation Act, is repealed July 1, 2026.

629 (13) Section 63M-7-212 is repealed on December 31, 2019.

630 (14) On July 1, 2025:

631 (a) in Subsection 17-27a-404(3)(c)(ii), the language that states "the Resource
632 Development Coordinating Committee," is repealed;

633 (b) Subsection 23-14-21(2)(c) is amended to read "(c) provide notification of proposed
634 sites for the transplant of species to local government officials having jurisdiction over areas
635 that may be affected by a transplant.";

636 (c) in Subsection 23-14-21(3), the language that states "and the Resource Development
637 Coordinating Committee" is repealed;

638 (d) in Subsection 23-21-2.3(1), the language that states "the Resource Development
639 Coordinating Committee created in Section 63J-4-501 and" is repealed;

640 (e) in Subsection 23-21-2.3(2), the language that states "the Resource Development
641 Coordinating Committee and" is repealed;

642 (f) Subsection 63J-4-102(1) is repealed and the remaining subsections are renumbered
643 accordingly;

644 (g) Subsections 63J-4-401(5)(a) and (c) are repealed;

645 (h) Subsection 63J-4-401(5)(b) is renumbered to Subsection 63J-4-401(5)(a) and the
646 word "and" is inserted immediately after the semicolon;

647 (i) Subsection 63J-4-401(5)(d) is renumbered to Subsection 63J-4-401(5)(b);

648 (j) Sections 63J-4-501, 63J-4-502, 63J-4-503, 63J-4-504, and 63J-4-505 are repealed;
649 and

650 (k) Subsection 63J-4-603(1)(e)(iv) is repealed and the remaining subsections are
651 renumbered accordingly.

652 (15) Subsection 63J-1-602.1(13), Nurse Home Visiting Restricted Account is repealed
653 July 1, 2026.

654 (16) Subsection 63J-1-602.2(4), referring to dedicated credits to the Utah Marriage
655 Commission, is repealed July 1, 2023.

656 (17) Subsection 63J-1-602.2(5), referring to the Trip Reduction Program, is repealed
657 July 1, 2022.

658 (18) (a) Subsection 63J-1-602.1(53), relating to the Utah Statewide Radio System
659 Restricted Account, is repealed July 1, 2022.

660 (b) When repealing Subsection 63J-1-602.1(53), the Office of Legislative Research and
661 General Counsel shall, in addition to the office's authority under Subsection 36-12-12(3), make
662 necessary changes to subsection numbering and cross references.

663 (19) Subsection 63J-1-602.2(23), related to the Utah Seismic Safety Commission, is
664 repealed January 1, 2025.

665 (20) Subsection 63J-4-708(1), in relation to the Talent Ready Utah Board, on January
666 1, 2023, is amended to read:

667 "(1) On or before October 1, the board shall provide an annual written report to the
668 Social Services Appropriations Subcommittee and the Economic Development and Workforce
669 Services Interim Committee."

670 (21) In relation to the Utah Substance Use and Mental Health Advisory Council, on
671 January 1, 2023:

672 (a) Sections 63M-7-301, 63M-7-302, 63M-7-303, 63M-7-304, and 63M-7-306 are
673 repealed;

674 (b) Section 63M-7-305, the language that states "council" is replaced with
675 "commission";

676 (c) Subsection 63M-7-305(1) is repealed and replaced with:

677 "(1) "Commission" means the Commission on Criminal and Juvenile Justice."; and

678 (d) Subsection 63M-7-305(2) is repealed and replaced with:

679 "(2) The commission shall:

680 (a) provide ongoing oversight of the implementation, functions, and evaluation of the
681 Drug-Related Offenses Reform Act; and

682 (b) coordinate the implementation of Section 77-18-1.1 and related provisions in
683 Subsections 77-18-1(5)(b)(iii) and (iv).".

684 (22) The Crime Victim Reparations and Assistance Board, created in Section
685 63M-7-504, is repealed July 1, 2027.

686 (23) Title 63M, Chapter 11, Utah Commission on Aging, is repealed July 1, 2021.

687 (24) Subsection 63N-1-301(4)(c), related to the Talent Ready Utah Board, is repealed
688 on January 1, 2023.

689 (25) Title 63N, Chapter 2, Part 2, Enterprise Zone Act, is repealed July 1, 2028.

690 (26) (a) Title 63N, Chapter 2, Part 4, Recycling Market Development Zone Act, is
691 repealed January 1, 2021.

692 (b) Subject to Subsection (26)(c), Sections 59-7-610 and 59-10-1007 regarding tax
693 credits for certain persons in recycling market development zones, are repealed for taxable
694 years beginning on or after January 1, 2021.

695 (c) A person may not claim a tax credit under Section 59-7-610 or 59-10-1007:

696 (i) for the purchase price of machinery or equipment described in Section 59-7-610 or
697 59-10-1007, if the machinery or equipment is purchased on or after January 1, 2021; or

698 (ii) for an expenditure described in Subsection 59-7-610(1)(b) or 59-10-1007(1)(b), if
699 the expenditure is made on or after January 1, 2021.

700 (d) Notwithstanding Subsections (26)(b) and (c), a person may carry forward a tax
701 credit in accordance with Section 59-7-610 or 59-10-1007 if:

702 (i) the person is entitled to a tax credit under Section 59-7-610 or 59-10-1007; and

703 (ii) (A) for the purchase price of machinery or equipment described in Section
704 59-7-610 or 59-10-1007, the machinery or equipment is purchased on or before December 31,
705 2020; or

706 (B) for an expenditure described in Subsection 59-7-610(1)(b) or 59-10-1007(1)(b), the
707 expenditure is made on or before December 31, 2020.

708 (27) Section 63N-2-512 is repealed on July 1, 2021.

709 (28) (a) Title 63N, Chapter 2, Part 6, Utah Small Business Jobs Act, is repealed

710 January 1, 2021.

711 (b) Section 59-9-107 regarding tax credits against premium taxes is repealed for
712 calendar years beginning on or after January 1, 2021.

713 (c) Notwithstanding Subsection (28)(b), an entity may carry forward a tax credit in
714 accordance with Section 59-9-107 if:

715 (i) the person is entitled to a tax credit under Section 59-9-107 on or before December
716 31, 2020; and

717 (ii) the qualified equity investment that is the basis of the tax credit is certified under
718 Section 63N-2-603 on or before December 31, 2023.

719 (29) Title 63N, Chapter 2, Part 9, Opportunity Zone Incentive Act, is repealed January
720 1, 2026.

721 ~~[(29)]~~ (30) Subsections 63N-3-109(2)(e) and 63N-3-109(2)(f)(i) are repealed July 1,
722 2023.

723 ~~[(30)]~~ (31) Title 63N, Chapter 4, Part 4, Rural Employment Expansion Program, is
724 repealed July 1, 2023.

725 ~~[(31)]~~ (32) Title 63N, Chapter 9, Part 2, Outdoor Recreational Infrastructure Grant
726 Program, is repealed January 1, 2023.

727 ~~[(32)]~~ (33) In relation to the Pete Suazo Utah Athletic Commission, on January 1,
728 2021:

729 (a) Subsection 63N-10-201(2)(a) is amended to read:

730 "(2) (a) The governor shall appoint five commission members with the advice and
731 consent of the Senate.";

732 (b) Subsection 63N-10-201(2)(b), related to legislative appointments, is repealed;

733 (c) in Subsection 63N-10-201(3)(a), the language that states ", president, or speaker,
734 respectively," is repealed; and

735 (d) Subsection 63N-10-201(3)(d) is amended to read:

736 "(d) The governor may remove a commission member for any reason and replace the
737 commission member in accordance with this section.".

738 ~~[(33)]~~ (34) In relation to the Talent Ready Utah Board, on January 1, 2023:

739 (a) Subsection 9-22-102(16) is repealed;

740 (b) in Subsection 9-22-114(2), the language that states "Talent Ready Utah," is

741 repealed; and

742 (c) in Subsection 9-22-114(5), the language that states "representatives of Talent Ready
743 Utah," is repealed.

744 [~~34~~] (35) Title 63N, Chapter 12, Part 5, Talent Ready Utah Center, is repealed
745 January 1, 2023.

746 Section 12. Section **63N-2-901** is enacted to read:

747 **Part 9. Opportunity Zone Incentive Act**

748 **63N-2-901. Title.**

749 This part is known as the "Opportunity Zone Incentive Act."

750 Section 13. Section **63N-2-902** is enacted to read:

751 **63N-2-902. Definitions.**

752 As used in this part:

753 (1) "Business entity" means a sole proprietorship, partnership, association, joint
754 venture, corporation, firm, trust, foundation, or other organization or entity used in carrying on
755 a business.

756 (2) (a) "Eligible construction costs" means the documented costs of the physical
757 construction of an eligible parking structure.

758 (b) "Eligible construction costs" do not include:

759 (i) planning;

760 (ii) engineering or legal work;

761 (iii) permitting; or

762 (iv) acquisition of land.

763 (3) "Eligible parking structure" means a newly built parking structure that:

764 (a) is located within an opportunity zone;

765 (b) is located within 250 feet of a transit station;

766 (c) contains at least 50 parking spaces; and

767 (d) is available to members of the public entering or exiting public transit service at a
768 transit station.

769 (4) "Opportunity zone" means an area that has been designated as a qualified
770 opportunity zone in the state under Section 1400Z-1, Internal Revenue Code.

771 (5) "Qualified application" means an application for a tax credit certificate that meets

772 the requirements of Section 63N-2-903.

773 (6) "Tax credit" means a tax credit described in:

774 (a) Section 59-7-625, for a business entity that files an income tax return under Title
775 59, Chapter 7, Corporate Franchise and Income Taxes; or

776 (b) Section 59-10-1041, for a business entity that files an income tax return.

777 (7) "Transit corridor" means public transit service that uses or occupies:

778 (a) public transit rail right-of-way; or

779 (b) dedicated road right-of-way for the use of public transit, such as bus rapid transit.

780 (8) "Transit station" means a facility, station, or terminal leased or operated by or on
781 behalf of a public transit district where members of the public enter or exit public transit
782 service on a train or bus in a transit corridor.

783 Section 14. Section 63N-2-903 is enacted to read:

784 **63N-2-903. Tax credit for eligible construction costs in an opportunity zone.**

785 (1) A business entity that seeks to claim a tax credit under this part shall apply annually
786 to the office for a tax credit certificate on a form provided by the office and approved by the
787 State Tax Commission.

788 (2) The business entity shall include in the application the following information for
789 the year for which the business entity seeks to claim a tax credit:

790 (a) proof of the eligible construction costs paid or incurred for an eligible parking
791 structure; and

792 (b) responses to questions developed by the office regarding the benefits that the
793 business entity and members of the public receive from the availability of the tax credit.

794 (3) The office shall issue a tax credit certificate to a business entity that the office
795 determines:

796 (a) paid or incurred eligible construction costs for an eligible parking structure; and

797 (b) completed a qualified application.

798 (4) The tax credit certificate shall state the amount of the business entity's tax credit,
799 which is equal to 25% of the eligible construction costs paid or incurred for an eligible parking
800 structure.

801 (5) The office shall submit to the State Tax Commission an electronic list that
802 includes:

803 (a) the name and identifying information of each business entity to which the office
804 issues a tax credit certificate; and

805 (b) for each business entity, the amount of the tax credit stated on the tax credit
806 certificate.

807 (6) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
808 office may make rules governing administration of the tax credit certificate process described
809 in this part.

810 (7) The office shall include in the annual report described in Section [63N-1-301](#):

811 (a) a description of the effectiveness of the tax credit;

812 (b) the total amount of all tax credits issued during the year; and

813 (c) the number of business entities to which the department issued a tax credit
814 certificate.