

1 **Point of the Mountain State Land Authority Modifications**

2026 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Jerry W Stevenson**

House Sponsor:

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2 **LONG TITLE**

3 **General Description:**

4 This bill deals with the Point of the Mountain State Land Authority.

5 **Highlighted Provisions:**

6 This bill:

7 ▶ defines terms;

8 ▶ authorizes a municipality to coordinate with a state agency, independent entity, or  
9 regional economic development authority with exclusive control over the management,  
10 development, and disposition of a parcel of state-owned land in order to ensure future  
11 alignment with municipal general plans and land use regulations;

12 ▶ provides that the Point of the Mountain State Land Authority (authority) may coordinate  
13 with Draper when the authority intends to dispose of a parcel of point of the mountain  
14 state land to a private party;

15 ▶ modifies the distribution percentages of privilege tax to the authority for certain parcels of  
16 point of the mountain state land;

17 ▶ modifies the percentage of property tax augmentation that shall be distributed to the  
18 authority for certain transferred parcels;

19 ▶ repeals a sunset date; and

20 ▶ makes technical and conforming changes.

21 **Money Appropriated in this Bill:**

22 None

23 **Other Special Clauses:**

24 None

25 **Utah Code Sections Affected:**

26 AMENDS:

27 **10-20-305 (Effective 05/06/26)**, as renumbered and amended by Laws of Utah 2025,  
28 First Special Session, Chapter 15

29 **11-59-103 (Effective 05/06/26) (Repealed 01/01/29)**, as last amended by Laws of Utah  
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31 2025, First Special Session, Chapter 15  
 32 **11-59-207 (Effective 05/06/26) (Repealed 01/01/29)**, as last amended by Laws of Utah  
 33 2025, Chapter 31  
 34 **11-59-208 (Effective 05/06/26) (Repealed 01/01/29)**, as enacted by Laws of Utah 2022,  
 35 Chapter 237

36 REPEALS:

37 **63I-1-211 (Effective 05/06/26)**, as last amended by Laws of Utah 2024, Third Special  
 38 Session, Chapters 4, 5

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

41 Section 1. Section **10-20-305** is amended to read:

42 **10-20-305 (Effective 05/06/26). State and federal property.**

43 (1) Unless otherwise provided by law, nothing contained in this chapter or Chapter 21,  
 44 Municipalities and Housing Supply, may be construed as giving a municipality  
 45 jurisdiction over property owned by the state or the United States.

46 (2)(a) As used in this Subsection (2):

47 (i) "Exempted government landowner" means a state agency, independent entity, or  
 48 regional economic development authority that has exclusive control over the  
 49 management, development, and disposition of a parcel of state-owned land.

50 (ii) "Regional economic development authority" means:

51 (A) the Utah Inland Port Authority created in Section 11-58-201;

52 (B) the Point of the Mountain State Land Authority created in Section 11-59-201;

53 (C) the Utah Fairpark Area Investment and Restoration District created in Section  
 54 11-70-201; or

55 (D) the Military Installation Development Authority created in Section 63H-1-201.

56 (b) Notwithstanding Subsection (1), when an exempted government landowner intends  
 57 to dispose of a parcel of state-owned land, a municipality may coordinate with the  
 58 exempted government landowner to develop a prospective land use regulation or  
 59 general plan amendment for the parcel in order to ensure alignment between the  
 60 exempted government landowner's activity and objectives and the municipality's role  
 61 as the land use authority in the event that the parcel is conveyed to a private owner.

62 (c) A municipal legislative body that adopts a prospective land use regulation or amends  
 63 a general plan under Subsection (2)(b) is not required to comply with the notice  
 64 provisions of Part 2, Notice, the procedure specified in Section 10-20-502, or

- 65            Subsections 10-20-503(2) and (3), if:  
 66            (i) the prospective land use regulation will govern, or general plan amendment  
 67            describes, state-owned land in the event that the state-owned land is transferred to  
 68            private ownership; and  
 69            (ii) the exempted government landowner requested the prospective land use  
 70            regulation or general plan amendment.

71            Section 2. Section **11-59-103** is amended to read:

72            **11-59-103 (Effective 05/06/26) (Repealed 01/01/29). Scope of chapter -- Limit on**  
 73 **selling or leasing point of the mountain state land -- Authority control over point of the**  
 74 **mountain state land -- Role of Division of Facilities Construction and Management --**  
 75 **Local government authority not applicable.**

- 76            (1) This chapter governs the management of the point of the mountain state land, and the  
 77            process of planning, managing, and implementing the development of the point of the  
 78            mountain state land.
- 79            (2)(a) No part of the point of the mountain state land may be sold or otherwise disposed  
 80            of or leased without the approval of the board.
- 81            (b) The authority has complete and exclusive control over the management,  
 82            development, and disposition of the point of the mountain state land.
- 83            (3)(a) The facilities division serves the role of compliance agency under Title 15A, State  
 84            Construction and Fire Codes Act, with respect to the point of the mountain state land.
- 85            (b) The facilities division is the permitting agency responsible for the issuance of a  
 86            building permit or certificate of occupancy related to construction on the point of the  
 87            mountain state land, in accordance with applicable building codes and standards.
- 88            (4) The authority of a local government under Title 10, Chapter 20, Municipal Land Use,  
 89            Development, and Management Act, or Title 17, Chapter 79, County Land Use,  
 90            Development, and Management Act, does not apply to the use of the point of the  
 91            mountain state land or to any improvements constructed on the point of the mountain  
 92            state land, including improvements constructed by an entity other than the authority.
- 93            (5) If the authority intends to dispose of a parcel of point of the mountain state land to a  
 94            private party, the authority may:
- 95            (a) coordinate with Draper in accordance with Section 10-20-305 to ensure:  
 96            (i) the authority's objectives described in Section 11-59-203 are achieved in regard to  
 97            the parcel;  
 98            (ii) the highest and best use of the parcel; and

99            (iii) that the planning for and development of the parcel, if any, may continue after  
 100            disposal in the same manner as before disposal; and

101        (b) provide Draper with a draft land use regulation to govern the parcel of point of the  
 102        mountain state land.

103        Section 3. Section **11-59-207** is amended to read:

104        **11-59-207 (Effective 05/06/26) (Repealed 01/01/29). Privilege tax on leased**  
 105        **property on state-owned land.**

106        (1) As used in this section:

107        (a) "Exempt property" means real property that is exempt from ad valorem property tax  
 108        because the real property is owned by the state.

109        (b) "Lease agreement" means an agreement by which a private person leases from the  
 110        state real property that is part of the point of the mountain state land.

111        (c)(i) "Leased property" means real property that:

112            (A) is part of the point of the mountain state land;

113            (B) is leased by a private person; and

114            (C) would be subject to ad valorem property tax if the real property were owned  
 115            by the private person.

116        (ii) "Leased property" includes attachments and other improvements to the real  
 117        property that would be included in an assessment of the value of the real property  
 118        if the real property were not exempt property.

119        (d) "Lessee" means a private person that leases property that is part of the point of the  
 120        mountain state land under a lease agreement.

121        (e) "Phase one land" means a portion of the leased property that:

122            (i) is identified by a plat or legal description;

123            (ii) consists, or will consist, of one or more parcels;

124            (iii) is identified by the authority in a written agreement, executed before January 1,  
 125            2026, as either intended for development as:

126            (A) the first phase of development of the point of the mountain state land; or

127            (B) an event center and related facilities, including parking and public infrastrucur  
 128            e; and

129            (iv) does not exceed 105 total acres.

130        [(e)] (f) "Privilege tax" means a tax imposed under Section 59-4-101.

131        (2) Beginning January 1 of the year immediately following the execution of a lease  
 132        agreement, the possession or other beneficial use enjoyed by any person of property on

133 point of the mountain state land, if that property is used in connection with a business  
 134 conducted for profit, is subject to Title 59, Chapter 4, Privilege Tax.

135 (3) The treasurer of the county in which the point of the mountain state land is located shall,  
 136 in the manner and at the time provided in Section 59-2-1365:

137 (a) collect privilege tax from a lessee; and

138 (b) distribute privilege tax revenue to the authority in the following percentages:

139 (i) for phase one land:

140 [(i)] (A) beginning January 1, 2025, 100% of the privilege tax revenue[-generated  
 141 by the privilege tax on point of the mountain state land];

142 [(ii)] (B) beginning January 1, 2038, 96.3% of the privilege tax revenue[-generated  
 143 by the privilege tax on point of the mountain state land];

144 [(iii)] (C) beginning January 1, 2044, 92.5% of the privilege tax revenue[  
 145 generated by the privilege tax on point of the mountain state land];

146 [(iv)] (D) beginning January 1, 2049, 90% of the privilege tax revenue[-generated  
 147 by the privilege tax on point of the mountain state land];

148 [(v)] (E) beginning January 1, 2054, 87.5% of the privilege tax revenue[-generated  
 149 by the privilege tax on point of the mountain state land]; and

150 [(vi)] (F) beginning January 1, 2068, 25% of the privilege tax revenue[-generated  
 151 by the privilege tax on point of the mountain state land.] ; and

152 (ii) for point of the mountain state land that is not phase one land, according to the  
 153 same terms as in Subsection (3)(b)(i), unless the authority provides notice to the  
 154 county treasurer that a lower percentage of privilege tax shall be distributed to the  
 155 authority.

156 (4) If applicable, the authority shall provide the notice described in Subsection (3)(b)(ii):

157 (a) in writing; and

158 (b) by no later than October 1 of the year before the reduced distribution percentage for  
 159 the privilege tax revenue generated on point of the mountain state land that is not  
 160 phase one land is intended to commence.

161 Section 4. Section **11-59-208** is amended to read:

162 **11-59-208 (Effective 05/06/26) (Repealed 01/01/29). Portion of property tax**  
 163 **augmentation to be paid to authority.**

164 (1) As used in this section:

165 (a) "Base taxable value" means the taxable value in the year before the transfer date.

166 (b) "Property tax augmentation":

- 167 (i) means the amount of property tax that is the difference between:
- 168 (A) the amount of property tax revenues generated each tax year by all taxing
- 169 entities from a transferred parcel, using the current assessed value of the
- 170 property; and
- 171 (B) the amount of property tax revenues that would be generated from that same
- 172 transferred parcel using the base taxable value of the property; and
- 173 (ii) does not include property tax revenue from:
- 174 (A) a county additional property tax or multicounty assessing and collecting levy
- 175 imposed in accordance with Section 59-2-1602;
- 176 (B) a judgment levy imposed by a taxing entity under Section 59-2-1328 or
- 177 59-2-1330; or
- 178 (C) a levy imposed by a taxing entity under Section 11-14-310 to pay for a general
- 179 obligation bond.
- 180 (c) "Transfer date" means the date that fee title to land that is part of the point of the
- 181 mountain state land is transferred to a private person.
- 182 (d) "Transferred parcel" means a parcel of land:
- 183 (i) that is part of the point of the mountain state land; and
- 184 (ii) the fee title to which has been transferred to a private person.
- 185 (2) Beginning January 1, [~~2023~~] 2026, the authority shall be paid [~~75%~~] 25% of property tax
- 186 augmentation from a transferred parcel:
- 187 (a) for a period of 25 years beginning January 1 of the year immediately following the
- 188 transfer date for the transferred parcel; and
- 189 (b) for a period of an additional 15 years beyond the period stated in Subsection (2)(a) if:
- 190 (i) the board determines by resolution that the additional years will produce a
- 191 significant benefit to the authority; and
- 192 (ii) the resolution is adopted before the end of the 25-year period under Subsection
- 193 (2)(a).
- 194 (3) A county that collects property tax on property within the county in which the point of
- 195 the mountain state land is located shall pay and distribute to the authority the amount of
- 196 property tax augmentation that the authority is entitled to collect under Subsection (2), in
- 197 the manner and at the time provided in Section 59-2-1365.

198 **Section 5. Repealer.**

199 This bill repeals:

200 Section **63I-1-211, Repeal dates: Title 11.**

201           Section 6. **Effective Date.**  
202           This bill takes effect on May 6, 2026.