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I. Introduction

This Article summarizes and discusses important developments in Utah oil and gas law between August 1, 2022 and July 31, 2023. Part II of this article discusses Legislative and Regulatory updates. Part III focuses on judicial updates, however, there were no relevant oil and gas cases heard in federal or state court in the relevant timeframe.

II. Legislative and Regulatory Developments

A. Legislative Enactments

<https://le.utah.gov/~2023/bills/static/SB0107.html>

<https://le.utah.gov/~2023/bills/static/HB0426.html>

https://le.utah.gov/~2023/bills/hbillint/HB0426S03_ComparedWith_HB0426S02.pdf

1. Senate Bill 107

In S.B. 107, the Utah state legislature modified provisions related to oil and gas severance tax under Title 59 of Utah State Code. The legislature amended Section 59-5-115, Chapter 401: Disposition of Taxes Collected – **Credit to General Fund** which directs the Division of Finance to transfer “above-trend revenue” portions of the oil and gas severance tax from the General Fund into the Transportation Investment Fund of up to \$20 million each year.¹ The Utah state legislature amended the start date of the transfer from “beginning the fiscal year {2024}” to “beginning July 1, 2023.”² Furthermore, the legislature removed a five-year limitation on the transfer of funds, allowing the transfers to continue yearly until the amount deposited into the Transportation Investment Fund totals \$88.5 million.³ The updated terms are effective as of May 3, 2023.⁴

1. UTAH CODE ANN. § 59-5-115 (West)
 2. *Id.*
 3. *Id.*
 4. *Id.*

B. Regulatory Changes

No relevant regulatory changes were made by Utah from August 1, 2022 through July 31, 2023.

III. Judicial Developments

A. Utah Supreme Court

No relevant cases were heard by the Utah Supreme Court from August 1, 2022 through July 31, 2023.

B. United States District Court for the District of Utah

No relevant cases were heard by the United States District Court for the District of Utah from August 1, 2022 through July 31, 2023.