## **STATE OF UTAH Fund Information**

FINET Name: (TAX) Rural Healthcare Facilities Account FINET Fund: 1503

Legal Name: Rural Health Care Facilities Account

Legal Authorization: UCA 26-9-4

Earns Interest: ☐ Yes ✓ No Earns Interest Authority:

## Revenue Source(s):

1) Appropriations by the Legislature for distribution to qualifying counties and cities..

## **Description:**

SB 223 (2007 GS) Created the fund to fund health care facilities in counties or cities that impose a rural county health care facilities tax (1%). In counties that impose the tax, the monies must be used to fund emergency medical services, federally qualified health centers, freestanding urgent care centers, and rural county health care facilities or clinics, in that county. In cities that impose the tax, the city legislative body shall distribute the monies to fund rural city hospitals in that city. Any monies remaining in the Rural Health Care Facilities Fund at the end of a fiscal year after the executive director of DOH makes the distributions required by this section shall lapse into the General Fund.

HB 281 (2008 GS) Directs the State Tax Commission rather than the DOH to distribute money from the Rural Health Care Facilities Fund to local governments.

HB 391 (2009 GS) Modifies provisions of the Budgetary Procedures Act. Reclassifies the Invasive Species Mitigation Fund (#2172), Rangeland Improvement Fund (fund #2170), and Rural Health Care Facilities (fund #2245) fund from a restricted special revenue account to a general fund restricted account (new fund nos. yet to be assigned); provides that interest accrued from the Rangeland Improvement Fund be deposited into the General Fund. Converts the LeRay McAllister Critical Land Conservation Fund (fund #2095) to a program, and that the line item be nonlapsing.

SB 191 (2010 GS) Modifies the name of certain funds in the code for governmental accounting purposes. Changes the name of certain funds to reflect that the fund are restricted accounts within the General Fund (including this fund). Clarifies that money in a restricted account or fund does not lapse to another account or fund unless otherwise specified. Provides that certain highway special revenue funds are within the Transportation Fund. Provides that the Critical Highway Needs Fund is within the Transportation Investment fund of 2005. Establishes the Transportation Investment Fund of 2005 as a major fund type in the Utah Code. Provides that the Uniform School Fund is a special revenue fund within the Education Fund. Changes the disposition of money deposited into the Rural Health Care Facilities Account (fund #1503). Deletes obsolete accounts (fund #1327).

## **Fund Balance History:**

<u>Fund</u> <u>Year</u>	Beg Balance	<u>Revenues</u>	<u>Expenses</u>	<u>Transfers</u>	End Balance
1503 2008	\$0	\$0	\$0	\$0	\$0
1503 2009	\$0	\$0	\$0	\$0	\$0
1503 2010	\$0	\$0	\$0	\$0	\$0