

32B-6-205.1 Credit for grandfathered bar structures of full-service restaurant licensee.

- (1) A full-service restaurant licensee that has a grandfathered bar structure may receive a credit for purchases from a state store or package agency if:
 - (a) the full-service restaurant licensee completes a remodel of the grandfathered bar structure by no later than December 31, 2011;
 - (b) the remodeling described in Subsection (1)(a) results in the full-service restaurant licensee engaging in an activity described in Subsection 32B-6-205(12) only in an area described in Subsection 32B-6-205(12)(a)(iii);
 - (c) the full-service restaurant licensee requests the credit by no later than April 1, 2012;
 - (d) the department determines that the full-service restaurant licensee has completed a remodel described in Subsections (1)(a) and (b); and
 - (e) the department authorizes the credit, including the amount of the credit under Subsection (2), on the basis that:
 - (i) the full-service restaurant licensee complied with this section; and
 - (ii) the aggregate of credits authorized under this section and Section 32B-6-305.1 before the current authorization does not exceed the amount described in Subsection (5)(a).
- (2) The amount of the credit described in this section is the lesser of:
 - (a) the actual costs of the remodel as evidenced by receipts, copies of which are submitted to the department as part of the request for the credit; or
 - (b) \$30,000.
- (3) For a full-service restaurant licensee, a credit under this section:
 - (a) begins on the day on which the department authorizes the credit under Subsection (1); and
 - (b) ends the day on which the full-service restaurant licensee uses all of the credit.
- (4) The department shall by contract provide for how a package agency accounts for a credit purchase made at the package agency by a full-service restaurant licensee under this section.
- (5)
 - (a) Notwithstanding the other provisions of this section, the department may not authorize a credit if the aggregate of credits authorized under this section and Section 32B-6-305.1 before the department authorizes the credit exceeds:
 - (i) \$1,000,000, for the aggregate of credits under this section and Section 32B-6-305.1, if the credit could be used on or before June 30, 2010; and
 - (ii) subject to Subsection (5)(a)(i), \$1,090,000 for the aggregate of all credits that can be authorized under this section and Section 32B-6-305.1.
 - (b) The department shall authorize credits in the order that the department receives a request described in Subsection (1)(c) from a full-service restaurant licensee requesting a credit under this section.

Enacted by Chapter 276, 2010 General Session