

Superseded 1/1/2017

59-12-704 Distribution of revenues -- Advisory board creation -- Determining operating expenses -- Administrative charge.

- (1) Except as provided in Subsections (3)(b) and (5), and subject to the requirements of this section, any revenues collected by a county of the first class under this part shall be distributed annually by the county legislative body to support cultural facilities, recreational facilities, and zoological facilities and botanical organizations, cultural organizations, and zoological organizations within that first class county as follows:
 - (a) 30% of the revenue collected by the county under this section shall be distributed by the county legislative body to support cultural facilities and recreational facilities located within the county;
 - (b)
 - (i) subject to Subsection (1)(b)(ii) and except as provided in Subsection (1)(b)(iii), 12-1/8% of the revenue collected by the county under this section shall be distributed by the county legislative body to support no more than three zoological facilities and zoological organizations located within the county, with 94.5% of that revenue being distributed to zoological facilities and zoological organizations with average annual operating expenses of \$2,000,000 or more and 5.5% of that revenue being distributed to zoological facilities and zoological organizations with average annual operating expenses of less than \$2,000,000;
 - (ii) except as provided in Subsection (1)(b)(iii), the county legislative body shall distribute the money described in Subsection (1)(b)(i) among the zoological facilities and zoological organizations in proportion to their average annual operating expenses as determined under Subsection (3); and
 - (iii) if a zoological facility or zoological organization is created or relocated within the county after June 1, 2003, the county legislative body shall distribute the money described in Subsection (1)(b)(i) as it determines appropriate;
 - (c)
 - (i) 48-7/8% of the revenue collected by the county under this section shall be distributed to no more than 23 botanical organizations and cultural organizations with average annual operating expenses of more than \$250,000 as determined under Subsection (3);
 - (ii) subject to Subsection (1)(c)(iii), the county legislative body shall distribute the money described in Subsection (1)(c)(i) among the botanical organizations and cultural organizations in proportion to their average annual operating expenses as determined under Subsection (3); and
 - (iii) the amount distributed to any botanical organization or cultural organization described in Subsection (1)(c)(i) may not exceed 35% of the botanical organization's or cultural organization's operating budget; and
 - (d)
 - (i) 9% of the revenue collected by the county under this section shall be distributed to botanical organizations and cultural organizations that do not receive revenue under Subsection (1)(c)(i); and
 - (ii) the county legislative body shall determine how the money shall be distributed among the botanical organizations and cultural organizations described in Subsection (1)(d)(i).
- (2)
 - (a) The county legislative body of each county shall create an advisory board to advise the county legislative body on disbursement of funds to botanical organizations and cultural organizations under Subsection (1)(c)(i).
 - (b)

- (i) The advisory board under Subsection (2)(a) shall consist of seven members appointed by the county legislative body.
 - (ii) In a county of the first class, two of the seven members of the advisory board under Subsection (2)(a) shall be appointed from the Utah Arts Council.
- (3)
- (a) Except as provided in Subsection (3)(b), to be eligible to receive money collected by the county under this part, a botanical organization, cultural organization, and zoological organization located within a county of the first class shall, every three years:
 - (i) calculate their average annual operating expenses based upon audited operating expenses for three preceding fiscal years; and
 - (ii) submit to the appropriate county legislative body:
 - (A) a verified audit of annual operating expenses for each of those three preceding fiscal years; and
 - (B) the average annual operating expenses as calculated under Subsection (3)(a)(i).
 - (b) The county legislative body may waive the operating expenses reporting requirements under Subsection (3)(a) for organizations described in Subsection (1)(d)(i).
- (4) When calculating average annual operating expenses as described in Subsection (3), each botanical organization, cultural organization, and zoological organization shall use the same three-year fiscal period as determined by the county legislative body.
- (5)
- (a) By July 1 of each year, the county legislative body of a first class county may index the threshold amount in Subsections (1)(c) and (d).
 - (b) Any change under Subsection (5)(a) shall be rounded off to the nearest \$100.
- (6)
- (a) In a county except for a county of the first class, the county legislative body shall by ordinance provide for the distribution of the entire amount of the revenues generated by the tax imposed by this section:
 - (i) as provided in this Subsection (6); and
 - (ii) as stated in the opinion question described in Subsection 59-12-703(1).
 - (b) Pursuant to an interlocal agreement established in accordance with Title 11, Chapter 13, Interlocal Cooperation Act, a county described in Subsection (6)(a) may distribute to a city, town, or political subdivision within the county revenues generated by a tax under this part.
 - (c) The revenues distributed under Subsection (6)(a) or (b) shall be used for one or more organizations or facilities defined in Section 59-12-702 regardless of whether the revenues are distributed:
 - (i) directly by the county described in Subsection (6)(a) to be used for an organization or facility defined in Section 59-12-702; or
 - (ii) in accordance with an interlocal agreement described in Subsection (6)(b).
- (7) A county legislative body may retain up to 1.5% of the proceeds from a tax under this part for the cost of administering this part.
- (8) The commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenues the commission collects from a tax under this part.