

# S.B. 191

## GOVERNMENTAL ACCOUNTING AMENDMENTS

HOUSE FLOOR AMENDMENTS

AMENDMENT 2

MARCH 8, 2010 4:34 PM

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Representative **Wayne A. Harper** proposes the following amendments:

1. *Page 1, Lines 15 through 18*

*Senate 2nd Reading Amendments*

*3-2-2010:*

15           ▶       clarifies that money in a restricted account or fund does not lapse to another account

16   or fund unless otherwise specified;

      =   ▶       addresses the disposition of money deposited into the Rural Health Care Facilities Account;

17           ▶       provides that certain highway special revenue funds are within the Transportation

18   Fund;

2. *Page 1, Line 27*

*Senate 2nd Reading Amendments*

*3-2-2010:*

27   Other Special Clauses:

=   This bill provides effective dates.

3. *Page 25, Lines 749 through 750:*

749           (4) Subject to {~~Subsection~~} Subsections (5) and (6) , the State Tax Commission shall for a  
fiscal year

750   distribute [~~monies~~] money deposited into the [~~fund~~] restricted account to each:

4. *Page 25, Lines 755 through 756:*

755           (5) (a) {~~For~~} Subject to Subsection (6), for purposes of the distribution required by  
Subsection (4), the State Tax

756   Commission shall:

5. *Page 26, Lines 772 through 774:*

772           (b) The State Tax Commission shall make the estimations, calculations, and

773   distributions required by Subsection (5)(a) on the basis of data collected by the State Tax

774   Commission.

(6) If a county legislative body repeals a tax imposed under Section 59-12-802 or a city legislative

body repeals a tax imposed under Section 59-12-804:

(a) the commission shall determine in accordance with Subsection (5) the distribution that, but for this Subsection (6), the county legislative body or city legislative body would receive; and

(b) after making the determination required by Subsection (6)(a), the commission shall:

(i) if the effective date of the repeal of a tax imposed under Section 59-12-802 or 59-12-804 is October 1:

(A) (I) distribute to the county legislative body or city legislative body 25% of the distribution determined in accordance with Subsection (6)(a); and

(II) deposit 75% of the distribution determined in accordance with Subsection (6)(a) into the General Fund; and

(B) beginning with the first fiscal year after the effective date of the repeal and for each subsequent fiscal year, deposit the entire amount of the distribution determined in accordance with Subsection (6)(a) into the General Fund;

(ii) if the effective date of the repeal of a tax imposed under Section 59-12-802 or 59-12-804 is January 1:

(A) (I) distribute to the county legislative body or city legislative body 50% of the distribution determined in accordance with Subsection (6)(a); and

(II) deposit 50% of the distribution determined in accordance with Subsection (6)(a) into the General Fund; and

(B) beginning with the first fiscal year after the effective date of the repeal and for each subsequent fiscal year, deposit the entire amount of the distribution determined in accordance with Subsection (6)(a) into the General Fund;

(iii) if the effective date of the repeal of a tax imposed under Section 59-12-802 or 59-12-804 is April 1:

(A) (I) distribute to the county legislative body or city legislative body 75% of the distribution determined in accordance with Subsection (6)(a); and

(II) deposit 25% of the distribution determined in accordance with Subsection (6)(a) into the General Fund; and

(B) beginning with the first fiscal year after the effective date of the repeal and for each subsequent fiscal year, deposit the entire amount of the distribution determined in accordance with Subsection (6)(a) into the General Fund; or

(iv) if the effective date of the repeal of a tax imposed under Section 59-12-802 or 59-12-804 is July 1, beginning on that effective date and for each subsequent fiscal year, deposit the entire amount of the distribution determined in accordance with Subsection (6)(a) into the General Fund.

6. Page 26, Line 775 through Page 27, Line 810:

775            {~~(6)~~}    (7) (a) Subject to Subsection {~~(6)~~}    (7) (b), a county legislative body shall  
distribute the

776            {~~monies~~}    money the county legislative body receives in accordance with Subsection (5) or (6) :

777 (i) for a county of the third, fourth, or fifth class, to fund rural county health care  
778 facilities in that county; and  
779 (ii) for a county of the sixth class, to fund:  
780 (A) emergency medical services in that county;  
781 (B) federally qualified health centers in that county;  
782 (C) freestanding urgent care centers in that county;  
783 (D) rural county health care facilities in that county;  
784 (E) rural health clinics in that county; or  
785 (F) a combination of Subsections ~~{(6)}~~ (7) (a)(ii)(A) through (E).  
786 (b) A county legislative body shall distribute a percentage of the ~~[monies]~~ money the  
787 county legislative body receives in accordance with Subsection (5) or (6) to each center, clinic,  
788 facility, or service described in Subsection ~~{(6)}~~ (7) (a) equal to the same percentage that the county  
789 legislative body distributes to that center, clinic, facility, or service in accordance with Section  
790 59-12-803 for the calendar year ending on the December 31 immediately preceding the first  
791 day of the fiscal year for which the county legislative body receives the distribution in  
792 accordance with Subsection (5) or (6) .  
793 (c) A center, clinic, facility, or service that receives a distribution in accordance with  
794 this Subsection ~~{(6)}~~ (7) shall expend that distribution for the same purposes for which monies  
795 generated by a tax under Section 59-12-802 may be expended.  
796 ~~{(7)}~~ (8) (a) Subject to Subsection ~~{(7)}~~ (8) (b), a city legislative body shall distribute  
the ~~[monies]~~  
797 money the city legislative body receives in accordance with Subsection (5) or (6) to fund rural city  
798 hospitals in that city.  
799 (b) A city legislative body shall distribute a percentage of the monies the city  
800 legislative body receives in accordance with Subsection (5) or (6) to each rural city hospital described  
801 in Subsection ~~{(7)}~~ (8) (a) equal to the same percentage that the city legislative body distributes to  
802 that rural city hospital in accordance with Section 59-12-805 for the calendar year ending on  
803 the December 31 immediately preceding the first day of the fiscal year for which the city  
804 legislative body receives the distribution in accordance with Subsection (5) or (6) .  
805 (c) A rural city hospital that receives a distribution in accordance with this Subsection  
806 ~~{(7)}~~ (8) shall expend that distribution for the same purposes for which ~~[monies]~~ money generated  
807 by a tax under Section 59-12-804 may be expended.  
808 ~~{(8)}~~ (9) Any ~~[monies]~~ money remaining in the Rural Health Care Facilities ~~[Fund]~~ Account  
809 at the end of a fiscal year after the State Tax Commission makes the distributions required by  
810 this section shall lapse into the General Fund.

7. *Page 138, Lines 4270 through 4270a*  
*Senate 2nd Reading Amendments*  
*3-2-2010:*

4270 account funds.

= Section 92. Effective date.

(1) If approved by two-thirds of all the members elected to each house, the amendments to Section 26-9-4 take effect upon approval by the governor, or the day following the constitutional time limit of Utah Constitution Article VII, Section 8, without the governor's signature, or in the case of a veto, the date of veto override.

(2) Except as provided in Subsection (1), this bill takes effect on May 11, 2010.

4270a      §→ Section {~~92~~ 93 . Coordinating S.B. 191 with S.B. 123 -- Technical amendments.