

90 (c) a county's population for the 25% distribution to counties under Subsection
 91 32B-2-404(1)(b)(iv) only with reference to the total population in the county, including that of
 92 a municipality.

93 (4) (a) A conviction occurs in the municipality or county that actually prosecutes the
 94 offense to judgment.

95 (b) If a conviction is based upon a guilty plea, the conviction is considered to occur in
 96 the municipality or county that, except for the guilty plea, would have prosecuted the offense.

97 Section 3. Section **32B-2-403** is amended to read:

98 **32B-2-403. Alcoholic Beverage and Substance Abuse Enforcement and**
 99 **Treatment Restricted Account created.**

100 (1) (a) There is created in the General Fund a restricted account known as the
 101 "Alcoholic Beverage and Substance Abuse Enforcement and Treatment Restricted Account."

102 (b) The account is funded from:

103 (i) money deposited by the state treasurer in accordance with Section 59-15-109;

104 (ii) appropriations made to the account by the Legislature; and

105 (iii) interest described in Subsection (1)(c).

106 (c) Interest earned on the account shall be deposited into the account.

107 (2) (a) (i) Consistent with the policies provided in Subsection 32B-1-103(4)(b), money
 108 in the account shall be used for statewide public purposes, including promoting the reduction
 109 of the harmful effects of substance abuse, over consumption of alcoholic products by an adult,
 110 and alcohol consumption by minors, by exclusively funding programs or projects related to
 111 prevention, treatment, detection, prosecution, and control of violations of this title and other
 112 offenses in which alcohol or substance abuse is a contributing factor except as provided in
 113 Subsection (2)(b).

114 (ii) (A) Except for the portion distributed under Subsection 32B-2-404(1)(b)(iv) and
 115 except as provided in Subsection (2)(a)(ii)(B), a municipality or county shall expend ~~Ĥ~~→ [not less
 116 than] on prevention from local or state revenue of the municipality or county an amount that
 116a equals or exceeds ~~←Ĥ~~ 10% of the portion distributed under this part to the municipality or county
 116b ~~Ĥ~~→ [on prevention] ←Ĥ .

117 (B) Subsection (2)(a)(ii)(A) does not apply to a municipality that in the prior fiscal year
 118 received a distribution of \$5,000 or less under this part.

119 (b) The portion distributed under this part to a county may also be used for the
 120 confinement or treatment of persons arrested for or convicted of offenses in which alcohol or