

**26-36a-206 Penalties and interest.**

- (1) A facility that fails to pay any assessment or file a return as required under this chapter, within the time required by this chapter, shall pay, in addition to the assessment, penalties and interest established by the department.
- (2)
  - (a) Consistent with Subsection (2)(b), the department shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, which establish reasonable penalties and interest for the violations described in Subsection (1).
  - (b) If a hospital fails to timely pay the full amount of a quarterly assessment, the department shall add to the assessment:
    - (i) a penalty equal to 5% of the quarterly amount not paid on or before the due date; and
    - (ii) on the last day of each quarter after the due date until the assessed amount and the penalty imposed under Subsection (2)(b)(i) are paid in full, an additional 5% penalty on:
      - (A) any unpaid quarterly assessment; and
      - (B) any unpaid penalty assessment.
  - (c) Upon making a record of its actions, and upon reasonable cause shown, the division may waive, reduce, or compromise any of the penalties imposed under this part.

Amended by Chapter 32, 2013 General Session  
Amended by Chapter 278, 2013 General Session