

Effective 5/10/2016

26-36b-207 Penalties and interest.

- (1) A hospital that fails to pay any assessment, make the mandated intergovernmental transfer, or file a return as required under this chapter, within the time required by this chapter, shall pay penalties, in addition to the assessment or intergovernmental transfer, 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, that 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 or the mandated intergovernmental transfer, the department shall add to the assessment or intergovernmental transfer:
 - (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 or intergovernmental transfer; and
 - (B) any unpaid penalty assessment.
 - (c) Upon making a record of the division's actions, and upon reasonable cause shown, the division may waive, reduce, or compromise any of the penalties imposed under this chapter.

Enacted by Chapter 279, 2016 General Session