Enrolled Copy S.B. 200

## STATUTORY REVISIONS FOR STATE FUNDING ADJUSTMENTS

2002 GENERAL SESSION STATE OF UTAH

**Sponsor: Leonard M. Blackham** 

This act increases certain court fees and amends the Sales and Use Tax Act to modify for fiscal years 2001-02 and 2002-03 the funds into which certain state sales and use tax revenues are deposited. The act makes technical changes.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

**59-12-103**, as last amended by Chapter 11, Laws of Utah 2001, First Special Session

78-7-35, as renumbered and amended by Chapter 46, Laws of Utah 2001

**78-31b-9**, as last amended by Chapter 46, Laws of Utah 2001

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-12-103** is amended to read:

59-12-103. Sales and use tax base -- Rate -- Use of sales and use tax revenues.

- (1) A tax is imposed on the purchaser as provided in this part for amounts paid or charged for the following transactions:
  - (a) retail sales of tangible personal property made within the state;
- (b) amounts paid to common carriers or to telephone corporations or telegraph corporations, whether the corporations are municipally or privately owned, for:
  - (i) all transportation;
  - (ii) intrastate telephone service; or
  - (iii) telegraph service;
  - (c) sales of the following for commercial use:
  - (i) gas;
  - (ii) electricity;
  - (iii) heat;
  - (iv) coal;

- (v) fuel oil; or
- (vi) other fuels;
- (d) sales of the following for residential use:
- (i) gas;
- (ii) electricity;
- (iii) heat;
- (iv) coal;
- (v) fuel oil; or
- (vi) other fuels;
- (e) sales of meals;
- (f) except as provided in Section 59-12-104, amounts paid or charged as admission or user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature, exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries, fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails, tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises, horseback rides, sports activities, or any other amusement, entertainment, recreation, exhibition, cultural, or athletic activity;
  - (g) amounts paid or charged for services:
  - (i) for repairs or renovations of tangible personal property; or
  - (ii) to install tangible personal property in connection with other tangible personal property;
- (h) except as provided in Subsection 59-12-104(7), amounts paid or charged for cleaning or washing of tangible personal property;
- (i) amounts paid or charged for tourist home, hotel, motel, or trailer court accommodations and services that are regularly rented for less than 30 consecutive days;
  - (i) amounts paid or charged for laundry or dry cleaning services;
  - (k) amounts paid or charged for leases or rentals of tangible personal property if:
  - (i) the tangible personal property's situs is in this state;

- (ii) the lessee took possession of the tangible personal property in this state; or
- (iii) within this state the tangible personal property is:
- (A) stored;
- (B) used; or
- (C) otherwise consumed;
- (l) amounts paid or charged for tangible personal property if within this state the tangible personal property is:
  - (i) stored;
  - (ii) used; or
  - (iii) consumed; and
  - (m) amounts paid or charged for prepaid telephone calling cards.
- (2) (a) Except as provided in Subsections (2)(b) and (c), beginning on July 1, 2001, a state tax and a local tax is imposed on a transaction described in Subsection (1) equal to the sum of:
  - (i) a state tax imposed on the transaction at a rate of 4.75%; and
- (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction under this chapter other than this part.
- (b) Notwithstanding Subsection (2)(a), beginning on July 1, 2001, a state tax and a local tax is imposed on a transaction described in Subsection (1)(d) equal to the sum of:
  - (i) a state tax imposed on the transaction at a rate of 2%; and
- (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the transaction under this chapter other than this part.
- (c) Notwithstanding Subsections (2)(a) and (b), beginning on July 1, 2001, if a vendor collects a tax under Subsection 59-12-107(1)(b) on a transaction described in Subsection (1), a state tax and a local tax is imposed on the transaction equal to the sum of:
  - (i) a state tax imposed on the transaction at a rate of:
  - (A) 4.75% for a transaction other than a transaction described in Subsection (1)(d); or
  - (B) 2% for a transaction described in Subsection (1)(d); and
  - (ii) except as provided in Subsection (2)(d), a local tax imposed on the transaction at a rate

equal to the sum of the following tax rates:

(A) (I) the lowest tax rate imposed by a county, city, or town under Section 59-12-204, but only if all of the counties, cities, and towns in the state impose the tax under Section 59-12-204; or

- (II) the lowest tax rate imposed by a county, city, or town under Section 59-12-205, but only if all of the counties, cities, and towns in the state impose the tax under Section 59-12-205; and
- (B) the tax rate authorized by Section 59-12-1102, but only if all of the counties in the state impose the tax under Section 59-12-1102.
  - (d) Tax rates authorized under the following do not apply to Subsection (2)(c)(ii):
  - (i) Subsection (2)(a)(i);
  - (ii) Subsection (2)(b)(i);
  - (iii) Subsection (2)(c)(i);
  - (iv) Section 59-12-301;
  - (v) Section 59-12-352;
  - (vi) Section 59-12-353;
  - (vii) Section 59-12-401;
  - (viii) Section 59-12-402;
  - (ix) Section 59-12-501;
  - (x) Section 59-12-502;
  - (xi) Section 59-12-603;
  - (xii) Section 59-12-703;
  - (xiii) Section 59-12-802;
  - (xiv) Section 59-12-804;
  - (xv) Section 59-12-1001;
  - (xvi) Section 59-12-1201; or
  - (xvii) Section 59-12-1302.
- (3) (a) Except as provided in Subsections (4) through (9), the state taxes described in Subsections (2)(a)(i), (2)(b)(i), and (2)(c)(i) shall be deposited into the General Fund.
  - (b) The local taxes described in Subsections (2)(a)(ii) and (2)(b)(ii) shall be distributed to

a county, city, or town as provided in this chapter.

- (c) (i) Notwithstanding any provision of this chapter, each county, city, or town in the state shall receive the county's, city's, or town's proportionate share of the revenues generated by the local tax described in Subsection (2)(c)(ii) as provided in Subsection (3)(c)(ii).
- (ii) The commission shall determine a county's, city's, or town's proportionate share of the revenues under Subsection (3)(c)(i) by:
  - (A) calculating an amount equal to:
  - (I) the population of the county, city, or town; divided by
  - (II) the total population of the state; and
- (B) multiplying the amount determined under Subsection (3)(c)(ii)(A) by the total amount of revenues generated by the local tax under Subsection (2)(c)(ii) for all counties, cities, and towns.
- (iii) (A) Except as provided in Subsection (3)(c)(iii)(B), population figures for purposes of this section shall be derived from the most recent official census or census estimate of the United States Census Bureau.
- (B) Notwithstanding Subsection (3)(c)(iii)(A), if a needed population estimate is not available from the United States Census Bureau, population figures shall be derived from the estimate from the Utah Population Estimates Committee created by executive order of the governor.
- (C) For purposes of this section, the population of a county may only include the population of the unincorporated areas of the county.
- (4) (a) Notwithstanding Subsection (3)(a), there shall be deposited in an Olympics special revenue fund or funds as determined by the Division of Finance under Section 51-5-4, for the use of the Utah Sports Authority created under Title 63A, Chapter 7, Utah Sports Authority Act:
- (i) from January 1, 1990, through December 31, 1999, the amount of sales and use tax generated by a 1/64% tax rate on the taxable transactions under Subsection (1);
- (ii) from January 1, 1990, through June 30, 1999, the amount of revenue generated by a 1/64% tax rate under Section 59-12-204 or Section 59-12-205 on the taxable transactions under Subsection (1); and
  - (iii) interest earned on the amounts under Subsections (4)(a)(i) and (ii).

- (b) These funds shall be used:
- (i) by the Utah Sports Authority as follows:
- (A) to the extent funds are available, to transfer directly to a debt service fund or to otherwise reimburse to the state any amount expended on debt service or any other cost of any bonds issued by the state to construct any public sports facility as defined in Section 63A-7-103;
- (B) to pay for the actual and necessary operating, administrative, legal, and other expenses of the Utah Sports Authority, but not including protocol expenses for seeking and obtaining the right to host the Winter Olympic Games;
  - (C) as otherwise appropriated by the Legislature; and
- (D) unless the Legislature appropriates additional funds from the Olympics Special Revenue Fund to the Utah Sports Authority, the Utah Sports Authority may not expend, loan, or pledge in the aggregate more than:
- (I) \$59,000,000 of sales and use tax deposited into the Olympics Special Revenue Fund under Subsection (4)(a);
  - (II) the interest earned on the amount described in Subsection (4)(b)(i)(D)(I); and
- (III) the revenues deposited into the Olympics Special Revenue Fund that are not sales and use taxes deposited under Subsection (4)(a) or interest on the sales and use taxes;
- (ii) to pay salary, benefits, or administrative costs associated with the State Olympic Officer under Subsection 63A-10-103(3), except that the salary, benefits, or administrative costs may not be paid from the sales and use tax revenues generated by municipalities or counties and deposited under Subsection (4)(a)(ii).
- (c) A payment of salary, benefits, or administrative costs under Subsection 63A-10-103(3) is not considered an expenditure of the Utah Sports Authority.
- (d) If the Legislature appropriates additional funds under Subsection (4)(b)(i)(D), the authority may not expend, loan, pledge, or enter into any agreement to expend, loan, or pledge the appropriated funds unless the authority:
- (i) contracts in writing for the full reimbursement of the monies to the Olympics Special Revenue Fund by a public sports entity or other person benefitting from the expenditure; and

- (ii) obtains a security interest that secures payment or performance of the obligation to reimburse.
  - (e) A contract or agreement entered into in violation of Subsection (4)(d) is void.
- (5) (a) Notwithstanding Subsection (3)(a) and except as provided in Subsection (11), beginning on July 1, 2001, the amount of sales and use tax generated annually by a 1/16% tax rate on the taxable transactions under Subsection (1) shall be used as provided in Subsections (5)(b) through (g).
- (b) (i) Beginning on July 1, 2001, \$2,300,000 each year shall be transferred as dedicated credits to the Department of Natural Resources to:
- (A) implement the measures described in Subsections 63-34-14(4)(a) through (d) to protect sensitive plant and animal species; or
- (B) award grants, up to the amount authorized by the Legislature in an appropriations act, to political subdivisions of the state to implement the measures described in Subsections 63-34-14(4)(a) through (d) to protect sensitive plant and animal species.
- (ii) Money transferred to the Department of Natural Resources under Subsection (5)(b)(i) may not be used to assist the United States Fish and Wildlife Service or any other person to list or attempt to have listed a species as threatened or endangered under the Endangered Species Act of 1973, 16 U.S.C. Sec. 1531 et seq.
  - (iii) At the end of each fiscal year:
- (A) 50% of any unexpended dedicated credits shall lapse to the Water Resources Conservation and Development Fund created in Section 73-10-24;
- (B) 25% of any unexpended dedicated credits shall lapse to the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and
- (C) 25% of any unexpended dedicated credits shall lapse to the Drinking Water Loan Program Subaccount created in Section 73-10c-5.
- (c) Five hundred thousand dollars each year shall be deposited in the Agriculture Resource Development Fund created in Section 4-18-6.
  - (d) (i) One hundred thousand dollars each year shall be transferred as dedicated credits to

the Division of Water Rights to cover the costs incurred in hiring legal and technical staff for the adjudication of water rights.

- (ii) At the end of each fiscal year:
- (A) 50% of any unexpended dedicated credits shall lapse to the Water Resources Conservation and Development Fund created in Section 73-10-24;
- (B) 25% of any unexpended dedicated credits shall lapse to the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5; and
- (C) 25% of any unexpended dedicated credits shall lapse to the Drinking Water Loan Program Subaccount created in Section 73-10c-5.
- (e) Fifty percent of the remaining amount generated by the 1/16% tax rate shall be deposited in the Water Resources Conservation and Development Fund created in Section 73-10-24 for use by the Division of Water Resources. In addition to the uses allowed of the fund under Section 73-10-24, the fund may also be used to:
- (i) provide a portion of the local cost share, not to exceed in any fiscal year 50% of the funds made available to the Division of Water Resources under this section, of potential project features of the Central Utah Project;
- (ii) conduct hydrologic and geotechnical investigations by the Department of Natural Resources in a cooperative effort with other state, federal, or local entities, for the purpose of quantifying surface and ground water resources and describing the hydrologic systems of an area in sufficient detail so as to enable local and state resource managers to plan for and accommodate growth in water use without jeopardizing the resource;
  - (iii) fund state required dam safety improvements; and
- (iv) protect the state's interest in interstate water compact allocations, including the hiring of technical and legal staff.
- (f) Twenty-five percent of the remaining amount generated by the 1/16% tax rate shall be deposited in the Utah Wastewater Loan Program Subaccount created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.
  - (g) Twenty-five percent of the remaining amount generated by the 1/16% tax rate shall be

deposited in the Drinking Water Loan Program Subaccount created in Section 73-10c-5 for use by the Division of Drinking Water to:

- (i) provide for the installation and repair of collection, treatment, storage, and distribution facilities for any public water system, as defined in Section 19-4-102;
  - (ii) develop underground sources of water, including springs and wells; and
  - (iii) develop surface water sources.
- (6) (a) Notwithstanding Subsection (3)(a), beginning on July 1, 2001, the amount of sales and use tax generated annually by a 1/16% tax rate on the taxable transactions under Subsection (1) shall be used as provided in Subsections (6)(b) through (d).
- (b) (i) Five hundred thousand dollars each year shall be deposited in the Transportation Corridor Preservation Revolving Loan Fund created in Section 72-2-117.
- (ii) At least 50% of the money deposited in the Transportation Corridor Preservation Revolving Loan Fund under Subsection (6)(b)(i) shall be used to fund loan applications made by the Department of Transportation at the request of local governments.
- (c) From July 1, 1997, through June 30, 2006, \$500,000 each year shall be transferred as nonlapsing dedicated credits to the Department of Transportation for the State Park Access Highways Improvement Program created in Section 72-3-207.
- (d) The remaining amount generated by the 1/16% tax rate shall be deposited in the class B and class C roads account to be expended as provided in Title 72, Chapter 2, Transportation Finances Act, for the use of class B and C roads.
- (7) (a) Notwithstanding Subsection (3)(a), beginning on January 1, 2000, the Division of Finance shall deposit into the Centennial Highway Fund created in Section 72-2-118 a portion of the state sales and use tax under Subsection (2) equal to the revenues generated by a 1/64% tax rate on the taxable transactions under Subsection (1).
- (b) Except for sales and use taxes deposited under Subsection (8), beginning on July 1, 1999, the revenues generated by the 1/64% tax rate:
- (i) retained under Subsection 59-12-204(7)(a) shall be retained by the counties, cities, or towns as provided in Section 59-12-204; and

(ii) retained under Subsection 59-12-205(4)(a) shall be distributed to each county, city, and town as provided in Section 59-12-205.

- (8) Notwithstanding Subsection (3)(a), beginning on July 1, 1999, the commission shall deposit into the Airport to University of Utah Light Rail Restricted Account created in Section 17A-2-1064 the portion of the sales and use tax under Sections 59-12-204 and 59-12-205 that is:
- (a) generated by a city or town that will have constructed within its boundaries the Airport to University of Utah Light Rail described in the Transportation Equity Act for the 21st Century, Pub. L. No. 105-178, Sec. 3030(c)(2)(B)(i)(II), 112 Stat. 107; and
- (b) equal to the revenues generated by a 1/64% tax rate on the taxable items and services under Subsection (1).
- (9) (a) Notwithstanding Subsection (3)(a), for fiscal years beginning on or after fiscal year 2002-03, the commission shall on or before September 30 of each year deposit the difference described in Subsection (9)(b) into the Remote Sales Restricted Account created in Section 59-12-103.2 if that difference is greater than \$0.
  - (b) The difference described in Subsection (9)(a) is equal to the difference between:
- (i) the total amount of revenues under Subsection (2)(c)(i) the commission received from vendors collecting a tax under Subsection 59-12-107(1)(b) for the fiscal year immediately preceding the September 30 described in Subsection (9)(a); and
- (ii) the total amount of revenues under Subsection (2)(c)(i) the commission estimates that the commission received from vendors described in Subsection 59-12-107(1)(b) for fiscal year 2000-01.
- (10) (a) For purposes of amounts paid or charged as admission or user fees relating to the Olympic Winter Games of 2002, the amounts are considered to be paid or charged on the day on which the Salt Lake Organizing Committee for the Olympic Winter Games of 2002 or a person designated by the Salt Lake Organizing Committee for the Olympic Winter Games of 2002 sends a purchaser confirmation of the purchase of an admission or user fee described in Subsection (1)(f).
- (b) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the commission shall make rules defining what constitutes sending a purchaser confirmation under Subsection (10)(a).

- (11) (a) For fiscal year 2001-02 only, the commission shall subtract the following amounts from the total amount required to be deposited in accordance with Subsection (5):
- (i) \$250,000 shall be subtracted from the total amount required to be deposited into the Drinking Water Loan Program Subaccount in accordance with Subsection (5)(g); and
- (ii) \$250,000 shall be subtracted from the total amount required to be deposited into the Utah Wastewater Loan Program Subaccount in accordance with Subsection (5)(f).
- (b) For fiscal year 2002-03 only, the following amounts shall be subtracted from the total amount required to be deposited in accordance with Subsection (5):
- (i) \$310,000 shall be subtracted from the total amount required to be deposited into the Agriculture Resource Development Fund in accordance with Subsection (5)(c);
- (ii) \$2,500,000 shall be subtracted from the total amount required to be deposited into the Drinking Water Loan Program Subaccount in accordance with Subsection (5)(g);
- (iii) \$2,500,000 shall be subtracted from the total amount required to be deposited into the Utah Wastewater Loan Program Subaccount in accordance with Subsection (5)(f); and
- (iv) \$4,690,000 shall be subtracted from the total amount required to be deposited into the Water Resources Conservation and Development Fund in accordance with Subsection (5)(e).
- (c) The amounts subtracted under Subsection (11)(a) or (b) shall be deposited into the General Fund.
  - Section 2. Section **78-7-35** is amended to read:

## 78-7-35. Civil fees of the courts of record -- Courts complex design.

- (1) (a) The fee for filing any civil complaint or petition invoking the jurisdiction of a court of record not governed by another subsection is [\$120] \$140.
  - (b) The fee for filing a complaint or petition is:
- (i) [\$37] \$45 if the claim for damages or amount in interpleader exclusive of court costs, interest, and attorney fees is \$2,000 or less;
- (ii) [\$80] \$90 if the claim for damages or amount in interpleader exclusive of court costs, interest, and attorney fees is greater than \$2,000 and less than \$10,000;
  - (iii) [\$120] \$140 if the claim for damages or amount in interpleader is \$10,000 or more; and

(iv) \$80 if the petition is filed under Title 30, Chapter 3, Divorce, or Title 30, Chapter 4, Separate Maintenance.

- (c) The fee for filing a small claims affidavit is:
- (i) [\$37] \$45 if the claim for damages or amount in interpleader exclusive of court costs, interest, and attorney fees is \$2,000 or less; and
- (ii) [\$60] \$70 if the claim for damages or amount in interpleader exclusive of court costs, interest, and attorney fees is greater than \$2,000.
- (d) The fee for filing a counter claim, cross claim, complaint in intervention, third party complaint, or other claim for relief against an existing or joined party other than the original complaint or petition is:
- (i) \$45 if the claim for relief exclusive of court costs, interest, and attorney fees is \$2,000 or less;
- (ii) [\$60] \$70 if the claim for relief exclusive of court costs, interest, and attorney fees is greater than \$2,000 and less than \$10,000;
- (iii) \$90 if the original petition is filed under Subsection (1)(a), the claim for relief is \$10,000 or more, or the party seeks relief other than monetary damages; and
- (iv) [\$60] \$70 if the original petition is filed under Title 30, Chapter 3, Divorce, or Title 30, Chapter 4, Separate Maintenance.
  - (e) The fee for filing a small claims counter affidavit is:
- (i) \$35 if the claim for relief exclusive of court costs, interest, and attorney fees is \$2,000 or less; and
- (ii) \$50 if the claim for relief exclusive of court costs, interest, and attorney fees is greater than \$2,000.
- (f) The fee for depositing funds under Section 57-1-29 when not associated with an action already before the court is determined under Subsection (1)(b) based on the amount deposited.
  - (g) The fee for filing a petition is:
- (i) \$70 for trial de novo of an adjudication of the justice court or of the small claims department; and

- (ii) \$40 for an appeal of a municipal administrative determination in accordance with Section 10-3-703.7.
- (h) The fee for filing a notice of appeal, petition for appeal of an interlocutory order, or petition for writ of certiorari is \$190.
- (i) (i) Except for a petition filed under Subsection 77-18-10(2), the fee for filing a petition for expungement is \$50.
  - (ii) There is no fee for a petition filed under Subsection 77-18-10(2).
- (j) (i) Fifteen dollars of the fees established by Subsections (1)(a) through (i) shall be allocated to the Judges' Retirement Trust Fund, as provided in Title 49, Chapter 6, Judges' Retirement Act.
- (ii) Two dollars of the fees established by Subsections (1)(a) through (i) shall be allocated by the state treasurer to be deposited in the restricted account, Children's Legal Defense Account, as provided in Section 63-63a-8.
- (iii) One dollar of the fees established under Subsections (1)(a) through (e), (1)(g), and (1)(r) shall be allocated to and deposited with the Dispute Resolution Fund as provided in Section 78-31b-9.
- (k) The fee for filing a judgment, order, or decree of a court of another state or of the United States is \$25.
  - (1) The fee for filing probate or child custody documents from another state is \$25.
- (m) (i) The fee for filing an abstract or transcript of judgment, order, or decree of the Utah State Tax Commission is \$30.
- (ii) The fee for filing an abstract or transcript of judgment of a court of law of this state or a judgment, order, or decree of an administrative agency, commission, board, council, or hearing officer of this state or of its political subdivisions other than the Utah State Tax Commission, is \$40.
  - (n) The fee for filing a judgment by confession without action under Section 78-22-3 is \$25.
- (o) The fee for filing an award of arbitration for confirmation, modification, or vacation under Title 78, Chapter 31a, Utah Arbitration Act, that is not part of an action before the court is \$25.
  - (p) The fee for filing a petition or counter-petition to modify a decree of divorce is [\$30]

\$40.

- (q) The fee for filing any accounting required by law is:
- (i) \$10 for an estate valued at \$50,000 or less;
- (ii) \$20 for an estate valued at \$75,000 or less but more than \$50,000;
- (iii) \$40 for an estate valued at \$112,000 or less but more than \$75,000;
- (iv) \$80 for an estate valued at \$168,000 or less but more than \$112,000; and
- (v) \$150 for an estate valued at more than \$168,000.
- (r) The fee for filing a demand for a civil jury is [\$50] \$75.
- (s) The fee for filing a notice of deposition in this state concerning an action pending in another state under Utah Rule of Civil Procedure 26 is \$25.
- (t) The fee for filing documents that require judicial approval but are not part of an action before the court is \$25.
  - (u) The fee for a petition to open a sealed record is \$25.
- (v) The fee for a writ of replevin, attachment, execution, or garnishment is [\$20] \$35 in addition to any fee for a complaint or petition.
- (w) The fee for a petition for authorization for a minor to marry required by Section 30-1-9 is \$5.
  - (x) The fee for a certificate issued under Section 26-2-25 is \$2.
- (y) The fee for a certified copy of a document is [\$\frac{\$2}{2}\$] \$\frac{\$4}{2}\$ per document plus 50 cents per page.
- (z) The fee for an exemplified copy of a document is [\$4] \$6 per document plus 50 cents per page.
- (aa) The Judicial Council shall by rule establish a schedule of fees for copies of documents and forms and for the search and retrieval of records under Title 63, Chapter 2, Government Records Access and Management Act. Fees under this subsection shall be credited to the court as a reimbursement of expenditures.
- (bb) There is no fee for services or the filing of documents not listed in this section or otherwise provided by law.

- (cc) Except as provided in this section, all fees collected under this section are paid to the General Fund. Except as provided in this section, all fees shall be paid at the time the clerk accepts the pleading for filing or performs the requested service.
- (dd) The filing fees under this section may not be charged to the state, its agencies, or political subdivisions filing or defending any action. In judgments awarded in favor of the state, its agencies, or political subdivisions, except the Office of Recovery Services, the court shall order the filing fees and collection costs to be paid by the judgment debtor. The sums collected under this subsection shall be applied to the fees after credit to the judgment, order, fine, tax, lien, or other penalty and costs permitted by law.
- (2) (a) (i) From March 17, 1994 until June 30, 1998, the administrator of the courts shall transfer all revenues representing the difference between the fees in effect after May 2, 1994, and the fees in effect before February 1, 1994, as dedicated credits to the Division of Facilities Construction and Management Capital Projects Fund.
- (ii) (A) Except as provided in Subsection (2)(a)(ii)(B), the Division of Facilities Construction and Management shall use up to \$3,750,000 of the revenue deposited in the Capital Projects Fund under this Subsection (2)(a) to design and take other actions necessary to initiate the development of a courts complex in Salt Lake City.
- (B) If the Legislature approves funding for construction of a courts complex in Salt Lake City in the 1995 Annual General Session, the Division of Facilities Construction and Management shall use the revenue deposited in the Capital Projects Fund under Subsection (2)(a)(ii) to construct a courts complex in Salt Lake City.
- (C) After the courts complex is completed and all bills connected with its construction have been paid, the Division of Facilities Construction and Management shall use any monies remaining in the Capital Projects Fund under Subsection (2)(a)(ii) to fund the Vernal District Court building.
- (iii) The Division of Facilities Construction and Management may enter into agreements and make expenditures related to this project before the receipt of revenues provided for under this Subsection (2)(a)(iii).
  - (iv) The Division of Facilities Construction and Management shall:

(A) make those expenditures from unexpended and unencumbered building funds already appropriated to the Capital Projects Fund; and

- (B) reimburse the Capital Projects Fund upon receipt of the revenues provided for under this Subsection (2).
- (b) After June 30, 1998, the administrator of the courts shall ensure that all revenues representing the difference between the fees in effect after May 2, 1994, and the fees in effect before February 1, 1994, are transferred to the Division of Finance for deposit in the restricted account.
- (c) The Division of Finance shall deposit all revenues received from the court administrator into the restricted account created by this section.
- (d) (i) From May 1, 1995 until June 30, 1998, the administrator of the courts shall transfer \$7 of the amount of a fine or bail forfeiture paid for a violation of Title 41, Motor Vehicles, in a court of record to the Division of Facilities Construction and Management Capital Projects Fund. The division of money pursuant to Section 78-3-14.5 shall be calculated on the balance of the fine or bail forfeiture paid.
- (ii) After June 30, 1998, the administrator of the courts or a municipality shall transfer \$7 of the amount of a fine or bail forfeiture paid for a violation of Title 41, Motor Vehicles, in a court of record or an administrative traffic proceeding in accordance with Section 10-3-703.5 to the Division of Finance for deposit in the restricted account created by this section. The division of money pursuant to Section 78-3-14.5 shall be calculated on the balance of the fine or bail forfeiture paid.
- (3) (a) There is created within the General Fund a restricted account known as the State Courts Complex Account.
- (b) The Legislature may appropriate monies from the restricted account to the administrator of the courts for the following purposes only:
- (i) to repay costs associated with the construction of the court complex that were funded from sources other than revenues provided for under this Subsection (3)(b)(i); and
  - (ii) to cover operations and maintenance costs on the court complex.
  - Section 3. Section **78-31b-9** is amended to read:

## 78-31b-9. Dispute Resolution Fund -- Appropriation.

There is created within the General Fund a restricted account known as the Dispute Resolution Fund. [Fees] One dollar of the fees established in Subsections 78-7-35(1)(a) through (e), (1)(g), and (1)(r) shall be allocated to and deposited in the fund. The Legislature shall annually appropriate money from the Dispute Resolution Fund to the Administrative Office of the Courts to implement the purposes of the Alternative Dispute Resolution Act.