

1                                   **DISTRIBUTION OF OLYMPIC SPECIAL**  
2                                   **REVENUE FUND MONIES**

3                                   2002 GENERAL SESSION

4                                   STATE OF UTAH

5                                   **Sponsor: Michael G. Waddoups**

6   **This act modifies the Utah Sports Authority Act. The act modifies disbursement from the**  
7   **Olympic Special Revenue Fund by modifying the determination of a municipality's or**  
8   **county's percentage of total sales and use taxes generated and deposited into the Olympic**  
9   **Special Revenue Fund. The act provides an immediate effective date.**

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

11 AMENDS:

12           **63A-7-113**, as last amended by Chapter 115, Laws of Utah 2000

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

14           Section 1. Section **63A-7-113** is amended to read:

15           **63A-7-113. Disbursement of the Olympic Special Revenue Fund.**

16           (1) As used in this section:

17           ~~[(a) "Base sales and use tax amount" means the first \$59,000,000 deposited in the Olympic~~  
18 ~~Special Revenue Fund under Subsection 59-12-103(4);]~~

19           ~~[(b)]~~ (a) "Olympics Special Revenue Fund" means the fund or funds created under  
20 Subsection 59-12-103(4)~~[-and].~~

21           ~~[(c)]~~ (b) "Proportionate share" means the percentage of the total sales and use taxes  
22 deposited under Subsection 59-12-103(4) that are generated by a county or municipality.

23           (2) Each municipality that existed on January 1, 2002 is considered to have existed, with  
24 its January 1, 2002 geographic boundaries, from January 1, 1990 through December 31, 1999 for  
25 purposes of:

26           (a) determining the proportionate share of the:

27           (i) municipality; and



28            (ii) county in which the municipality is located; and  
 29            (b) disbursing the proportionate share, under Subsections (3)(a) and (b), of the:  
 30            (i) municipality; and  
 31            (ii) county in which the municipality is located.  
 32            ~~[(2)]~~ (3) ~~[Beginning on August 30, 1999, the]~~ The monies in the Olympic Special Revenue  
 33 Fund shall be distributed as follows:  
 34            ~~[(a) on or before August 30, 1999, each county or municipality described in Subsections~~  
 35 ~~(2)(b) and (c) shall receive the county's or municipality's proportionate share of:]~~  
 36            ~~[(i) the sales and use taxes in excess of the base sales and use tax amount; and]~~  
 37            ~~[(ii) interest on the amounts described in Subsection (2)(a)(i) for the period beginning on~~  
 38 ~~the day on which the sales and use taxes deposited into the Olympic Special Revenue Fund equal~~  
 39 ~~the base amount and ending on the day on which the disbursement is made to the county or~~  
 40 ~~municipality;]~~  
 41            ~~[(b)]~~ (a) on or before March 15, 2002, each county or municipality other than a county or  
 42 municipality described in Subsection ~~[(2)(c)]~~ (3)(b) shall, except as provided in Subsection (4),  
 43 receive the county's or municipality's proportionate share of amounts deposited into the Olympic  
 44 Special Revenue Fund by a public sports entity as reimbursement of sales and use taxes deposited  
 45 under Subsection 59-12-103(4); ~~[and]~~  
 46            ~~[(c)]~~ (b) by no later than May 5, 2003, there may be distributed to any county or  
 47 municipality that has entered into an indemnification agreement with the state regarding risks  
 48 related to the Winter Olympic Games of 2002:  
 49            (i) the proportionate share of amounts deposited into the Olympic Special Revenue Fund  
 50 by a public sports entity as reimbursement of sales and use taxes deposited under Subsection  
 51 59-12-103(4); and  
 52            (ii) interest on the amounts described in Subsection ~~[(2)(c)]~~ (3)(b)(i) for the period  
 53 beginning on March 15, 2002, and ending on the day on which the disbursement is made to the  
 54 county or municipality; and  
 55            ~~[(d)]~~ (c) any monies in the Olympic Special Revenue Fund after the disbursement under  
 56 Subsection (2)~~[(c)]~~(b) shall be deposited in the General Fund.  
 57            (4) (a) Each municipality that became incorporated or that annexed unincorporated  
 58 territory on or after January 1, 1990 but on or before January 1, 2002 shall receive under

59 Subsections (3)(a) and (b) only the 50% population distribution, as provided in Subsection  
60 59-12-205(2)(c)(i), associated with the incorporated or annexed area for the period between  
61 January 1, 1990 and the time of the incorporation or annexation.

62 (b) The remainder of the amount that, except for Subsection (4)(a), would have been  
63 distributed to the municipality shall be distributed to the county in which the municipality is  
64 located.

65 Section 2. **Effective date.**

66 If approved by two-thirds of all the members elected to each house, this act takes effect  
67 upon approval by the governor, or the day following the constitutional time limit of Utah  
68 Constitution Article VII, Section 8, without the governor's signature, or in the case of a veto, the  
69 date of veto override.

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**Legislative Review Note**  
**as of 1-15-02 1:37 PM**

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

**Office of Legislative Research and General Counsel**