

**ALCOHOLIC BEVERAGE AMENDMENTS**

2003 SECOND SPECIAL SESSION

STATE OF UTAH

**Sponsor: Michael G. Waddoups**

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**LONG TITLE**

**General Description:**

This bill modifies provisions related to the Alcoholic Beverage Enforcement and Treatment Restricted Account and appropriates monies.

**Highlighted Provisions:**

This bill:

- ▶ provides for how amounts deposited into the Alcoholic Beverage Enforcement and Treatment Account are determined beginning fiscal year 2007-08;
- ▶ provides that \$600,000 of the liquor control monies appropriated to the State Tax Commission in H.B. 1, Annual Appropriations Act (2003 Gen. Sess.) be deposited into the Alcoholic Beverage Enforcement and Treatment Restricted Account; and
- ▶ makes technical changes.

**Monies Appropriated in this Bill:**

This bill appropriates:

- ▶ \$2,712,500 from the Alcoholic Beverage Enforcement and Treatment Restricted Account to the State Tax Commission for fiscal year 2003-04 only, for the purposes described in Section 32A-1-115.

**Other Special Clauses:**

This bill provides an immediate effective date.

**Utah Code Sections Affected:**

AMENDS:

**59-15-109**, as last amended by Chapter 307, Laws of Utah 2003



## Uncodified Material Affected:

## ENACTS UNCODIFIED MATERIAL

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*Be it enacted by the Legislature of the state of Utah:*Section 1. Section **59-15-109** is amended to read:**59-15-109. Tax moneys to be paid to state treasurer.**

(1) Taxes collected under this chapter shall be paid by the commission to the state treasurer daily for deposit as follows:

~~[(1)]~~ (a) for fiscal year 2003-04:

~~[(a)]~~ (i) \$2,525,666 shall be deposited into the Alcoholic Beverage Enforcement and Treatment Restricted Account created in Section 32A-1-115; and

~~[(b)]~~ (ii) the revenue collected in excess of \$2,525,666 shall be deposited into the General Fund;

~~[(2)]~~ (b) for fiscal year 2004-05:

~~[(a)]~~ (i) \$3,133,777 shall be deposited into the Alcoholic Beverage Enforcement and Treatment Restricted Account created in Section 32A-1-115; and

~~[(b)]~~ (ii) the revenue collected in excess of \$3,133,777 shall be deposited into the General Fund;

~~[(3)]~~ (c) for fiscal year 2005-06:

~~[(a)]~~ (i) \$3,741,888 shall be deposited into the Alcoholic Beverage Enforcement and Treatment Restricted Account created in Section 32A-1-115; and

~~[(b)]~~ (ii) the revenue collected in excess of \$3,741,888 shall be deposited into the General Fund;

~~[(4)]~~ (d) for fiscal year 2006-07:

~~[(a)]~~ (i) \$4,350,000 shall be deposited into the Alcoholic Beverage Enforcement and Treatment Restricted Account created in Section 32A-1-115; and

~~[(b)]~~ (ii) the revenue collected in excess of \$4,350,000 shall be deposited into the General Fund; and

~~[(5)]~~ (e) beginning with fiscal year 2007-08:

~~[(a)]~~ (i) the greater of the following shall be deposited into the Alcoholic Beverage Enforcement and Treatment Restricted Account created in Section 32A-1-115:

[~~(i)~~] (A) 40% of the revenue collected for the fiscal year two years preceding the fiscal year for which the deposit is made; or

[~~(ii)~~] (B) \$4,350,000; and

[~~(b)~~] (ii) the revenue collected in excess of the amount deposited in accordance with Subsection [~~(5)~~](a) (1)(e)(i) shall be deposited into the General Fund.

(2) (a) Beginning with September 1, 2006, the commission shall notify the entities described in Subsection (2)(b) not later than the September 1 preceding the fiscal year of the deposit of:

(i) the amount of the proceeds of the beer excise tax collected in accordance with this section for the fiscal year two years preceding the fiscal year of deposit; and

(ii) an amount equal to 40% of the amount listed in Subsection (2)(a)(i).

(b) The notification required by Subsection (2)(a) shall be sent to:

(i) the Governor's Office of Planning and Budget; and

(ii) the Legislative Fiscal Analyst.

**Section 2. Deposit of monies in the Alcoholic Beverage Enforcement and Treatment Restricted Account.**

The \$600,000 of liquor profit distribution monies appropriated to the Utah State Tax Commission in Item 68 of H.B. 1, Annual Appropriations Act (2003 Gen. Sess.), shall be deposited into the Alcoholic Beverage Enforcement and Treatment Restricted Account.

**Section 3. Appropriation.**

There is appropriated \$2,712,500 from the Alcoholic Beverage Enforcement and Treatment Restricted Account to the State Tax Commission for fiscal year 2003-04 only, to be distributed in accordance with Section 32A-1-115.

**Section 4. Effective date.**

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

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**Legislative Review Note**  
**as of 10-29-03 1:00 PM**

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

**Office of Legislative Research and General Counsel**