

28 ▶ to the Department of Workforce Services – Housing and Community Development
29 – Homeless Shelter Cities Mitigation Program, as a one-time appropriation:

30 • from the Homeless Shelter Cities Mitigation Restricted Account, One-time,
31 \$3,600,000.

32 **Other Special Clauses:**

33 None

34 **Utah Code Sections Affected:**

35 AMENDS:

36 **59-12-205**, as last amended by Laws of Utah 2017, Chapters 230 and 385

37 **59-12-302**, as last amended by Laws of Utah 2016, Chapter 364

38 **59-12-354**, as last amended by Laws of Utah 2016, Chapter 364

39 **59-12-403**, as last amended by Laws of Utah 2016, Chapter 364

40 **59-12-603**, as last amended by Laws of Utah 2017, Chapter 178

41 **59-12-703**, as last amended by Laws of Utah 2017, Chapters 181 and 422

42 **59-12-802**, as last amended by Laws of Utah 2017, Chapter 422

43 **59-12-804**, as last amended by Laws of Utah 2017, Chapter 422

44 **59-12-1102**, as last amended by Laws of Utah 2016, Chapter 364

45 **59-12-1302**, as last amended by Laws of Utah 2017, Chapter 422

46 **59-12-1402**, as last amended by Laws of Utah 2017, Chapter 422

47 **59-12-2103**, as last amended by Laws of Utah 2017, Chapter 422

48 **59-12-2206**, as last amended by Laws of Utah 2017, Chapter 160

49 ENACTS:

50 **35A-8-606**, Utah Code Annotated 1953

51 **35A-8-606.1**, Utah Code Annotated 1953

52 **35A-8-606.2**, Utah Code Annotated 1953

53 **63J-1-801**, Utah Code Annotated 1953

54 **63J-1-802**, Utah Code Annotated 1953



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

57 Section 1. Section **35A-8-606** is enacted to read:

58 **35A-8-606. Homeless Shelter Cities Mitigation Restricted Account.**

59 (1) As used in this section:

60 (a) "Eligible municipality" means the same as that term is defined in Section
61 35A-8-606.1.

62 (b) "Grant eligible municipality" means the same as that term is defined in Section
63 35A-8-606.2.

64 (2) There is created a restricted account within the General Fund known as the
65 Homeless Shelter Cities Mitigation Restricted Account.

66 (3) The account shall be funded by:

67 (a) sales and use tax revenue deposited into the account in accordance with Section
68 59-12-205; and

69 (b) interest earned on the account.

70 (4) (a) The department shall administer the account.

71 (b) Subject to appropriation, the department shall disburse funds from the account to:

72 (i) eligible municipalities in accordance with Sections 35A-8-606.1 and 63J-1-802; and

73 (ii) grant eligible municipalities in accordance with Sections 35A-8-606.2 and
74 63J-1-802.

75 Section 2. Section 35A-8-606.1 is enacted to read:

76 **35A-8-606.1. Eligible municipality application process for Homeless Shelter Cities**
77 **Mitigation Restricted Account funds.**

78 (1) As used in this section:

79 (a) "Account" means the restricted account created in Section 35A-8-606.

80 (b) "Committee" means the Homeless Coordinating Committee created in this part.

81 (c) "Eligible municipality" means a city of the third, fourth, or fifth class or a town:

82 (i) that has, or is proposed to have, a homeless shelter within the city's or town's
83 geographic boundaries; and

84 (ii) due to the location of a homeless shelter within the city's or town's geographic
85 boundaries, needs more public safety services than the city or town needed before the location
86 of the homeless shelter within the city's or town's geographic boundaries.

87 (d) "Homeless shelter" means a facility that:

88 (i) provides or is proposed to provide temporary shelter to homeless individuals;

89 (ii) has or is proposed to have the capacity to provide temporary shelter to at least 200

90 individuals per night; and

91 (iii) operates year-round and is not subject to zoning restrictions that limit the hours,
92 days, weeks, or months of operation.

93 (e) "Public safety services" means law enforcement, emergency medical services, and
94 fire protection.

95 (2) An eligible municipality may request account funds to employ and equip additional
96 personnel to provide public safety services in and around a homeless shelter within the eligible
97 municipality's geographic boundaries.

98 (3) (a) This Subsection (3) applies to an eligible municipality's request for account
99 funds for the fiscal year beginning on July 1, 2018, only.

100 (b) An eligible municipality may make a request for account funds by:

101 (i) sending an electronic copy of the request to the committee before the first meeting
102 of the committee on or after July 1, 2018; and

103 (ii) appearing at the first meeting of the committee on or after July 1, 2018, to present
104 the request.

105 (c) The request described in Subsection (3)(b) shall contain:

106 (i) data relating to the eligible municipality's public safety services for the last fiscal
107 year before a homeless shelter was located or proposed to be located within the eligible city's
108 boundaries, including:

109 (A) crime statistics; and

110 (B) calls for public safety services;

111 (ii) data showing the eligible municipality's need for public safety services in the next
112 fiscal year;

113 (iii) a summary of the eligible municipality's proposed use of account funds; and

114 (iv) a copy of the eligible municipality's budget, which includes a request in a specific
115 amount for additional personnel to provide public safety services.

116 (d) The committee shall evaluate a request made in accordance with this Subsection (3)
117 using the following factors:

118 (i) the strength and reliability of the data that the eligible municipality provides to
119 support the request;

120 (ii) the availability of alternative funding for the eligible municipality to address the

121 eligible municipality's need for public safety services; and

122 (iii) any other considerations identified by the committee.

123 (e) (i) After making the evaluation described in Subsection (3)(d) and subject to
124 appropriation, the committee shall vote to:

125 (A) fund the eligible municipality's request; or

126 (B) fund the eligible municipality's request at a reduced level, as determined by the
127 committee.

128 (ii) The committee shall support the vote described in Subsection (3)(e)(i) with
129 findings on each of the factors described in Subsection (3)(d).

130 (f) (i) An eligible municipality that receives an award of account funds under this
131 Subsection (3) shall submit an invoice of the eligible municipality's expenses, with supporting
132 documentation, to the department monthly for reimbursement.

133 (ii) Each month beginning in January 2019, the department shall reimburse the eligible
134 municipality for the lesser of:

135 (A) the amount on the invoice; or

136 (B) one-sixth of the amount the committee approved for the eligible municipality.

137 (4) (a) This Subsection (4) applies to a fiscal year beginning on or after July 1, 2019.

138 (b) (i) The committee shall set aside time on an the agenda of a committee meeting that
139 occurs on or after July 1 and on or before November 30 to allow an eligible municipality to
140 present a request for account funds for the next fiscal year.

141 (ii) An eligible municipality may present a request for account funds by:

142 (A) sending an electronic copy of the request to the committee before the meeting; and

143 (B) appearing at the meeting to present the request.

144 (c) The request described in Subsection (4)(b) shall contain:

145 (i) data relating to the eligible municipality's public safety services for the last fiscal
146 year before a homeless shelter was located or proposed to be located within the eligible city's
147 boundaries, including:

148 (A) crime statistics; and

149 (B) calls for public safety services;

150 (ii) data showing the eligible municipality's need for public safety services in the next
151 fiscal year;

152 (iii) a summary of the eligible municipality's proposed use of account funds; and
153 (iv) a copy of the eligible municipality's budget, which includes a request in a specific
154 amount for additional personnel to provide public safety services.

155 (d) (i) On or before November 30, an eligible municipality that received account funds
156 during the previous fiscal year shall file electronically with the committee a report that
157 includes:

158 (A) a summary of the amount of account funds that the eligible municipality expended
159 and the eligible municipality's specific use of those funds;

160 (B) an evaluation of the eligible municipality's effectiveness in using the account funds
161 to address the eligible municipality's public safety needs; and

162 (C) any proposals for improving the eligible municipality's effectiveness in using
163 account funds that the eligible municipality may receive in future fiscal years.

164 (ii) The committee may request additional information as needed to make the
165 evaluation described in Subsection (4)(e).

166 (e) The committee shall evaluate a request made in accordance with this Subsection (4)
167 using the following factors:

168 (i) the strength and reliability of the data that the eligible municipality provided to
169 support the request;

170 (ii) if the eligible municipality received account funds during the previous fiscal year,
171 the efficiency with which the eligible municipality used any account funds during the previous
172 fiscal year;

173 (iii) the availability of alternative funding for the eligible municipality to address the
174 eligible municipality's need for public safety services; and

175 (iv) any other considerations identified by the committee.

176 (f) (i) After making the evaluation described in Subsection (4)(e) and subject to other
177 provisions of this Subsection (4)(f), the committee shall vote to recommend that an eligible
178 municipality's request be:

179 (A) funded as requested; or

180 (B) funded at a reduced level, as determined by the committee.

181 (ii) The committee shall support the recommendation described in Subsection (4)(f)(i)
182 with findings on each of the factors described in Subsection (4)(e).

183 (g) The committee shall submit the recommendation described in Subsection (4)(f) to:

184 (i) the governor for inclusion in the governor's budget to be submitted to the

185 Legislature; and

186 (ii) the Social Services Appropriations Subcommittee of the Legislature for approval in

187 accordance with Section [63J-1-802](#).

188 (h) (i) An eligible municipality that is approved to receive account funds under Section

189 [63J-1-802](#) shall submit an invoice of the eligible municipality's expenses, with supporting

190 documentation, to the department monthly for reimbursement.

191 (ii) Each month, the department shall disburse the revenue in the account to reimburse

192 an eligible municipality that submits the information described in Subsection (4)(h)(i) for the

193 lesser of:

194 (A) the amount on the invoice; or

195 (B) one-twelfth of the amount that the Legislature approves for the eligible

196 municipality.

197 (5) On or before October 1, the department, in cooperation with the committee, shall

198 submit an annual written report electronically to the Social Services Appropriations

199 Subcommittee of the Legislature that gives a complete accounting of the department's

200 disbursement of the money from the account under this section for the previous fiscal year.

201 Section 3. Section **35A-8-606.2** is enacted to read:

202 **35A-8-606.2. Grant eligible municipality application process for Homeless Shelter**

203 **Cities Mitigation Restricted Account funds.**

204 (1) As used in this section:

205 (a) "Account" means the restricted account created in Section [35A-8-606](#).

206 (b) "Committee" means the Homeless Coordinating Committee created in this part.

207 (c) "Grant" means an award of funds from the account.

208 (d) "Grant eligible municipality" means a city or town that has:

209 (i) a homeless shelter within the city's or town's geographic boundaries; and

210 (ii) increased community, social service, and public safety service needs due to the

211 location of a homeless shelter within the city's or town's geographic boundaries.

212 (e) "Homeless shelter" means a facility that:

213 (i) provides or is proposed to provide temporary shelter to homeless individuals;

214 (ii) has or is proposed to have the capacity to provide temporary shelter to at least 100
215 individuals per night; and

216 (iii) operates year-round and is not subject to zoning restrictions that limit the hours,
217 days, weeks, or months of operation.

218 (f) "Public safety services" means law enforcement, emergency medical services, and
219 fire protection.

220 (2) Subject to the availability of funds, a grant eligible municipality may request a
221 grant to mitigate the impacts of the location of a homeless shelter within the grant eligible
222 municipality's geographic boundaries through:

223 (a) development of a community and neighborhood program;

224 (b) provision of social services; or

225 (c) employment of additional personnel to provide public safety services in and around
226 a homeless shelter within the grant eligible municipality's geographic boundaries.

227 (3) (a) In accordance with Title 63G, Chapter 4, Administrative Procedures Act, the
228 department shall make rules governing:

229 (i) the process for determining whether there is sufficient revenue to the account to
230 offer a grant program for the next fiscal year; and

231 (ii) the process for notifying grant eligible municipalities about the availability of
232 grants for the next fiscal year.

233 (b) (i) If the committee offers a grant program for the next fiscal year, the committee
234 shall set aside time on the agenda of a committee meeting that occurs on or after July 1 and on
235 or before November 30 to allow a grant eligible municipality to present a request for account
236 funds for the next fiscal year.

237 (ii) A grant eligible municipality may present a request for account funds by:

238 (A) sending an electronic copy of the request to the committee before the meeting; and

239 (B) appearing at the meeting to present the request.

240 (c) The request described in Subsection (3)(b) shall contain:

241 (i) for a grant request to develop a community and neighborhood program:

242 (A) a proposal outlining the components of a community and neighborhood program;

243 (B) a summary of the grant eligible municipality's proposed use of any grant awarded;

244 and

245 (C) the amount requested;
246 (ii) for a grant request to provide social services:
247 (A) a proposal outlining the need for additional social services;
248 (B) a summary of the grant eligible municipality's proposed use of any grant awarded;
249 and
250 (C) the amount requested;
251 (iii) for a grant request to employ additional personnel to provide public safety
252 services:
253 (A) data relating to the grant eligible municipality's public safety services for the
254 current fiscal year, including crime statistics and calls for public safety services;
255 (B) data showing an increase in the grant eligible municipality's need for public safety
256 services in the next fiscal year;
257 (C) a summary of the grant eligible municipality's proposed use of any grant awarded;
258 and
259 (D) the amount requested; and
260 (iv) for a grant request to provide some combination of the activities described in
261 Subsections (3)(c)(i) through (iii), the information required by this Subsection (3) for each
262 activity for which the grant eligible municipality requests a grant.
263 (d) (i) On or before November 30, a grant eligible municipality that received a grant
264 during the previous fiscal year shall file electronically with the committee a report that
265 includes:
266 (A) a summary of the amount of the grant that the grant eligible municipality received
267 and the grant eligible municipality's specific use of those funds;
268 (B) an evaluation of the grant eligible municipality's effectiveness in using the grant to
269 address the grant eligible municipality's increased needs due to the location of a homeless
270 shelter; and
271 (C) any proposals for improving the grant eligible municipality's effectiveness in using
272 a grant that the grant eligible municipality may receive in future fiscal years.
273 (ii) The committee may request additional information as needed to make the
274 evaluation described in Subsection (3)(e).
275 (e) The committee shall evaluate a grant request made in accordance with this

276 Subsection (3) using the following factors:

277 (i) the strength of the proposal that the grant eligible municipality provides to support
278 the request;

279 (ii) if the grant eligible municipality received a grant during the previous fiscal year,
280 the efficiency with which the grant eligible municipality used the grant during the previous
281 fiscal year;

282 (iii) the availability of alternative funding for the grant eligible municipality to address
283 the grant eligible municipality's needs due to the location of a homeless shelter; and

284 (iv) any other considerations identified by the committee.

285 (f) (i) After making the evaluation described in Subsection (3)(e) for each grant eligible
286 municipality that makes a grant request and subject to other provisions of this Subsection
287 (3)(f), the committee shall vote to:

288 (A) prioritize the grant requests; and

289 (B) recommend a grant amount for each grant eligible municipality.

290 (ii) The committee shall support the prioritization and recommendation described in
291 Subsection (3)(f)(i) with findings on each of the factors described in Subsection (3)(e).

292 (g) The committee shall submit a list that prioritizes the grant requests and
293 recommends a grant amount for each grant eligible municipality that requested a grant to:

294 (i) the governor for inclusion in the governor's budget to be submitted to the
295 Legislature; and

296 (ii) the Social Services Appropriations Subcommittee of the Legislature for approval in
297 accordance with Section [63J-1-802](#).

298 (4) (a) Subject to Subsection (4)(b), the department shall disburse the revenue in the
299 account as a grant to a grant eligible municipality:

300 (i) after making the disbursements required by Section [35A-8-606.1](#); and

301 (ii) subject to the availability of funds in the account:

302 (A) in the order of priority that the Legislature gives to each eligible grant municipality
303 under Section [63J-1-802](#); and

304 (B) in the amount that the Legislature approves to a grant eligible municipality under
305 Section [63J-1-802](#).

306 (b) In accordance with Title 63G, Chapter 4, Administrative Procedures Act, the

307 department shall make rules governing the process for the department to determine the timeline
308 within the fiscal year for funding the grants.

309 (5) On or before October 1, the department, in cooperation with the committee, shall
310 submit an annual written report electronically to the Social Services Appropriations
311 Subcommittee of the Legislature that gives a complete accounting of the department's
312 disbursement of the money from the account under this section for the previous fiscal year.

313 Section 4. Section **59-12-205** is amended to read:

314 **59-12-205. Ordinances to conform with statutory amendments -- Distribution of**
315 **tax revenue -- Determination of population.**

316 (1) To maintain in effect sales and use tax ordinances adopted pursuant to Section
317 **59-12-204**, a county, city, or town shall adopt amendments to the county's, city's, or town's
318 sales and use tax ordinances:

319 (a) within 30 days of the day on which the state makes an amendment to an applicable
320 provision of Part 1, Tax Collection; and

321 (b) as required to conform to the amendments to Part 1, Tax Collection.

322 (2) Except as provided in Subsections (3) through [~~(6)~~] (7) and subject to Subsection
323 [~~(7)~~] (8):

324 (a) 50% of each dollar collected from the sales and use tax authorized by this part shall
325 be distributed to each county, city, and town on the basis of the percentage that the population
326 of the county, city, or town bears to the total population of all counties, cities, and towns in the
327 state; and

328 (b) (i) except as provided in Subsection (2)(b)(ii), 50% of each dollar collected from
329 the sales and use tax authorized by this part shall be distributed to each county, city, and town
330 on the basis of the location of the transaction as determined under Sections **59-12-211** through
331 **59-12-215**; and

332 (ii) 50% of each dollar collected from the sales and use tax authorized by this part
333 within a project area described in a project area plan adopted by the military installation
334 development authority under Title 63H, Chapter 1, Military Installation Development
335 Authority Act, shall be distributed to the military installation development authority created in
336 Section **63H-1-201**.

337 (3) (a) Beginning on July 1, 2017, and ending on June 30, 2022, the commission shall

338 distribute annually to a county, city, or town the distribution required by this Subsection (3) if:

339 (i) the county, city, or town is a:

340 (A) county of the third, fourth, fifth, or sixth class;

341 (B) city of the fifth class; or

342 (C) town;

343 (ii) the county, city, or town received a distribution under this section for the calendar
344 year beginning on January 1, 2008, that was less than the distribution under this section that the
345 county, city, or town received for the calendar year beginning on January 1, 2007;

346 (iii) (A) for a county described in Subsection (3)(a)(i)(A), the county had located
347 within the unincorporated area of the county for one or more days during the calendar year
348 beginning on January 1, 2008, an establishment described in NAICS Industry Group 2121,
349 Coal Mining, or NAICS Code 213113, Support Activities for Coal Mining, of the 2002 North
350 American Industry Classification System of the federal Executive Office of the President,
351 Office of Management and Budget; or

352 (B) for a city described in Subsection (3)(a)(i)(B) or a town described in Subsection
353 (3)(a)(i)(C), the city or town had located within the city or town for one or more days during
354 the calendar year beginning on January 1, 2008, an establishment described in NAICS Industry
355 Group 2121, Coal Mining, or NAICS Code 213113, Support Activities for Coal Mining, of the
356 2002 North American Industry Classification System of the federal Executive Office of the
357 President, Office of Management and Budget; and

358 (iv) (A) for a county described in Subsection (3)(a)(i)(A), at least one establishment
359 described in Subsection (3)(a)(iii)(A) located within the unincorporated area of the county for
360 one or more days during the calendar year beginning on January 1, 2008, was not the holder of
361 a direct payment permit under Section [59-12-107.1](#); or

362 (B) for a city described in Subsection (3)(a)(i)(B) or a town described in Subsection
363 (3)(a)(i)(C), at least one establishment described in Subsection (3)(a)(iii)(B) located within a
364 city or town for one or more days during the calendar year beginning on January 1, 2008, was
365 not the holder of a direct payment permit under Section [59-12-107.1](#).

366 (b) The commission shall make the distribution required by this Subsection (3) to a
367 county, city, or town described in Subsection (3)(a):

368 (i) from the distribution required by Subsection (2)(a); and

369 (ii) before making any other distribution required by this section.

370 (c) (i) For purposes of this Subsection (3), the distribution is the amount calculated by
371 multiplying the fraction calculated under Subsection (3)(c)(ii) by \$333,583.

372 (ii) For purposes of Subsection (3)(c)(i):

373 (A) the numerator of the fraction is the difference calculated by subtracting the
374 distribution a county, city, or town described in Subsection (3)(a) received under this section
375 for the calendar year beginning on January 1, 2008, from the distribution under this section that
376 the county, city, or town received for the calendar year beginning on January 1, 2007; and

377 (B) the denominator of the fraction is \$333,583.

378 (d) A distribution required by this Subsection (3) is in addition to any other distribution
379 required by this section.

380 (4) (a) For fiscal years beginning with fiscal year 1983-84 and ending with fiscal year
381 2005-06, a county, city, or town may not receive a tax revenue distribution less than .75% of
382 the taxable sales within the boundaries of the county, city, or town.

383 (b) The commission shall proportionally reduce monthly distributions to any county,
384 city, or town that, but for the reduction, would receive a distribution in excess of 1% of the
385 sales and use tax revenue collected within the boundaries of the county, city, or town.

386 (5) (a) As used in this Subsection (5):

387 (i) "Eligible county, city, or town" means a county, city, or town that receives \$2,000 or
388 more in tax revenue distributions in accordance with Subsection (4) for each of the following
389 fiscal years:

390 (A) fiscal year 2002-03;

391 (B) fiscal year 2003-04; and

392 (C) fiscal year 2004-05.

393 (ii) "Minimum tax revenue distribution" means the greater of:

394 (A) the total amount of tax revenue distributions an eligible county, city, or town
395 receives from a tax imposed in accordance with this part for fiscal year 2000-01; or

396 (B) the total amount of tax revenue distributions an eligible county, city, or town
397 receives from a tax imposed in accordance with this part for fiscal year 2004-05.

398 (b) (i) Except as provided in Subsection (5)(b)(ii), beginning with fiscal year 2006-07
399 and ending with fiscal year 2012-13, an eligible county, city, or town shall receive a tax

400 revenue distribution for a tax imposed in accordance with this part equal to the greater of:

401 (A) the payment required by Subsection (2); or

402 (B) the minimum tax revenue distribution.

403 (ii) If the tax revenue distribution required by Subsection (5)(b)(i) for an eligible
404 county, city, or town is equal to the amount described in Subsection (5)(b)(i)(A) for three
405 consecutive fiscal years, for fiscal years beginning with the fiscal year immediately following
406 that three consecutive fiscal year period, the eligible county, city, or town shall receive the tax
407 revenue distribution equal to the payment required by Subsection (2).

408 (c) For a fiscal year beginning with fiscal year 2013-14 and ending with fiscal year
409 2015-16, an eligible county, city, or town shall receive the minimum tax revenue distribution
410 for that fiscal year if for fiscal year 2012-13 the payment required by Subsection (2) to that
411 eligible county, city, or town is less than or equal to the product of:

412 (i) the minimum tax revenue distribution; and

413 (ii) .90.

414 (6) (a) As used in this Subsection (6):

415 (i) "Eligible county, city, or town" means a county, city, or town that:

416 (A) receives, in accordance with Subsection (4), \$2,000 or more in tax revenue
417 distributions for fiscal year 2002-03;

418 (B) receives, in accordance with Subsection (4), \$2,000 or more in tax revenue
419 distributions for fiscal year 2003-04;

420 (C) receives, in accordance with Subsection (4), \$2,000 or more in tax revenue
421 distributions for fiscal year 2004-05;

422 (D) for a fiscal year beginning with fiscal year 2012-13 and ending with fiscal year
423 2015-16, does not receive a tax revenue distribution described in Subsection (5) equal to the
424 amount described in Subsection (5)(b)(i)(A) for three consecutive fiscal years; and

425 (E) does not impose a sales and use tax under Section [59-12-2103](#) on or before July 1,
426 2016.

427 (ii) "Minimum tax revenue distribution" means the total amount of tax revenue
428 distributions an eligible county, city, or town receives from a tax imposed in accordance with
429 this part for fiscal year 2004-05.

430 (b) Beginning with fiscal year 2016-17, an eligible county, city, or town shall receive a

431 tax revenue distribution for a tax imposed in accordance with this part equal to the greater of:

432 (i) the payment required by Subsection (2); or

433 (ii) the minimum tax revenue distribution.

434 (7) For revenue collected from the tax authorized by this part on transactions occurring
435 on or after November 1, 2018, the commission, before making a tax revenue distribution under
436 Subsection (2)(a), shall:

437 (a) subtract 1.75% of the amount collected from the sales and use tax authorized by
438 this part; and

439 (b) deposit the amount described in Subsection (7)(a) into the Homeless Shelter Cities
440 Mitigation Restricted Account created in Section [35A-8a-606](#).

441 ~~[(7)]~~ (8) (a) Population figures for purposes of this section shall be based on the most
442 recent official census or census estimate of the United States Census Bureau.

443 (b) If a needed population estimate is not available from the United States Census
444 Bureau, population figures shall be derived from the estimate from the Utah Population
445 Estimates Committee created by executive order of the governor.

446 (c) The population of a county for purposes of this section shall be determined only
447 from the unincorporated area of the county.

448 Section 5. Section **59-12-302** is amended to read:

449 **59-12-302. Collection of tax -- Administrative charge.**

450 (1) Except as provided in Subsection (2) or (3), the tax authorized under this part shall
451 be administered, collected, and enforced in accordance with:

452 (a) the same procedures used to administer, collect, and enforce the tax under:

453 (i) Part 1, Tax Collection; or

454 (ii) Part 2, Local Sales and Use Tax Act; and

455 (b) Chapter 1, General Taxation Policies.

456 (2) The location of a transaction shall be determined in accordance with Sections
457 [59-12-211](#) through [59-12-215](#).

458 (3) A tax under this part is not subject to Section [59-12-107.1](#) or [59-12-123](#) or
459 Subsections [59-12-205](#)(2) through ~~[(7)]~~ (8).

460 (4) The commission:

461 (a) shall distribute the revenue collected from the tax to the county within which the

462 revenue was collected; and

463 (b) shall retain and deposit an administrative charge in accordance with Section
464 59-1-306 from revenue the commission collects from a tax under this part.

465 Section 6. Section 59-12-354 is amended to read:

466 **59-12-354. Collection of tax -- Administrative charge.**

467 (1) Except as provided in Subsections (2) and (3), the tax authorized under this part
468 shall be administered, collected, and enforced in accordance with:

469 (a) the same procedures used to administer, collect, and enforce the tax under:

470 (i) Part 1, Tax Collection; or

471 (ii) Part 2, Local Sales and Use Tax Act; and

472 (b) Chapter 1, General Taxation Policies.

473 (2) (a) The location of a transaction shall be determined in accordance with Sections
474 59-12-211 through 59-12-215.

475 (b) The commission:

476 (i) except as provided in Subsection (2)(b)(ii), shall distribute the revenue collected
477 from the tax to the municipality within which the revenue was collected; and

478 (ii) shall retain and deposit an administrative charge in accordance with Section
479 59-1-306 from the revenue the commission collects from a tax under this part.

480 (3) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or
481 Subsections 59-12-205(2) through [~~7~~] (8).

482 Section 7. Section 59-12-403 is amended to read:

483 **59-12-403. Enactment or repeal of tax -- Tax rate change -- Effective date --**
484 **Notice requirements -- Administration, collection, and enforcement of tax --**
485 **Administrative charge.**

486 (1) For purposes of this section:

487 (a) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part
488 4, Annexation.

489 (b) "Annexing area" means an area that is annexed into a city or town.

490 (2) (a) Except as provided in Subsection (2)(c) or (d), if, on or after April 1, 2008, a
491 city or town enacts or repeals a tax or changes the rate of a tax under this part, the enactment,
492 repeal, or change shall take effect:

- 493 (i) on the first day of a calendar quarter; and
494 (ii) after a 90-day period beginning on the date the commission receives notice meeting
495 the requirements of Subsection (2)(b) from the city or town.
- 496 (b) The notice described in Subsection (2)(a)(ii) shall state:
497 (i) that the city or town will enact or repeal a tax or change the rate of a tax under this
498 part;
499 (ii) the statutory authority for the tax described in Subsection (2)(b)(i);
500 (iii) the effective date of the tax described in Subsection (2)(b)(i); and
501 (iv) if the city or town enacts the tax or changes the rate of the tax described in
502 Subsection (2)(b)(i), the rate of the tax.
- 503 (c) (i) If the billing period for a transaction begins before the effective date of the
504 enactment of the tax or the tax rate increase imposed under Section 59-12-401, 59-12-402, or
505 59-12-402.1, the enactment of the tax or the tax rate increase takes effect on the first day of the
506 first billing period that begins on or after the effective date of the enactment of the tax or the
507 tax rate increase.
508 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing
509 statement for the billing period is produced on or after the effective date of the repeal of the tax
510 or the tax rate decrease imposed under Section 59-12-401, 59-12-402, or 59-12-402.1.
- 511 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
512 sales and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of
513 a tax described in Subsection (2)(a) takes effect:
514 (A) on the first day of a calendar quarter; and
515 (B) beginning 60 days after the effective date of the enactment, repeal, or change in the
516 rate of the tax under Subsection (2)(a).
517 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
518 commission may by rule define the term "catalogue sale."
- 519 (3) (a) Except as provided in Subsection (3)(c) or (d), if, for an annexation that occurs
520 on or after July 1, 2004, the annexation will result in the enactment, repeal, or change in the
521 rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take
522 effect:
523 (i) on the first day of a calendar quarter; and

524 (ii) after a 90-day period beginning on the date the commission receives notice meeting
525 the requirements of Subsection (3)(b) from the city or town that annexes the annexing area.

526 (b) The notice described in Subsection (3)(a)(ii) shall state:

527 (i) that the annexation described in Subsection (3)(a) will result in an enactment,
528 repeal, or change in the rate of a tax under this part for the annexing area;

529 (ii) the statutory authority for the tax described in Subsection (3)(b)(i);

530 (iii) the effective date of the tax described in Subsection (3)(b)(i); and

531 (iv) if the city or town enacts the tax or changes the rate of the tax described in

532 Subsection (3)(b)(i), the rate of the tax.

533 (c) (i) If the billing period for a transaction begins before the effective date of the
534 enactment of the tax or the tax rate increase imposed under Section [59-12-401](#), [59-12-402](#), or
535 [59-12-402.1](#), the enactment of the tax or the tax rate increase takes effect on the first day of the
536 first billing period that begins on or after the effective date of the enactment of the tax or the
537 tax rate increase.

538 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing
539 statement for the billing period is produced on or after the effective date of the repeal of the tax
540 or the tax rate decrease imposed under Section [59-12-401](#), [59-12-402](#), or [59-12-402.1](#).

541 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
542 sales and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of
543 a tax described in Subsection (3)(a) takes effect:

544 (A) on the first day of a calendar quarter; and

545 (B) beginning 60 days after the effective date of the enactment, repeal, or change in the
546 rate of the tax under Subsection (3)(a).

547 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
548 commission may by rule define the term "catalogue sale."

549 (4) (a) Except as provided in Subsection (4)(b), a tax authorized under this part shall be
550 administered, collected, and enforced in accordance with:

551 (i) the same procedures used to administer, collect, and enforce the tax under:

552 (A) Part 1, Tax Collection; or

553 (B) Part 2, Local Sales and Use Tax Act; and

554 (ii) Chapter 1, General Taxation Policies.

555 (b) A tax under this part is not subject to Subsections 59-12-205(2) through [(7)] (8).

556 (5) The commission shall retain and deposit an administrative charge in accordance
557 with Section 59-1-306 from the revenue the commission collects from a tax under this part.

558 Section 8. Section 59-12-603 is amended to read:

559 **59-12-603. County tax -- Bases -- Rates -- Use of revenue -- Adoption of ordinance**
560 **required -- Advisory board -- Administration -- Collection -- Administrative charge --**
561 **Distribution -- Enactment or repeal of tax or tax rate change -- Effective date -- Notice**
562 **requirements.**

563 (1) (a) In addition to any other taxes, a county legislative body may, as provided in this
564 part, impose a tax as follows:

565 (i) (A) a county legislative body of any county may impose a tax of not to exceed 3%
566 on all short-term leases and rentals of motor vehicles not exceeding 30 days, except for leases
567 and rentals of motor vehicles made for the purpose of temporarily replacing a person's motor
568 vehicle that is being repaired pursuant to a repair or an insurance agreement; and

569 (B) beginning on or after January 1, 1999, a county legislative body of any county
570 imposing a tax under Subsection (1)(a)(i)(A) may, in addition to imposing the tax under
571 Subsection (1)(a)(i)(A), impose a tax of not to exceed 4% on all short-term leases and rentals
572 of motor vehicles not exceeding 30 days, except for leases and rentals of motor vehicles made
573 for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant
574 to a repair or an insurance agreement;

575 (ii) a county legislative body of any county may impose a tax of not to exceed 1% of all
576 sales of the following that are sold by a restaurant:

577 (A) alcoholic beverages;

578 (B) food and food ingredients; or

579 (C) prepared food; and

580 (iii) a county legislative body of a county of the first class may impose a tax of not to
581 exceed .5% on charges for the accommodations and services described in Subsection
582 59-12-103(1)(i).

583 (b) A tax imposed under Subsection (1)(a) is subject to the audit provisions of Section
584 17-31-5.5.

585 (2) (a) Subject to Subsection (2)(b), revenue from the imposition of the taxes provided

586 for in Subsections (1)(a)(i) through (iii) may be used for:

- 587 (i) financing tourism promotion; and
- 588 (ii) the development, operation, and maintenance of:
 - 589 (A) an airport facility;
 - 590 (B) a convention facility;
 - 591 (C) a cultural facility;
 - 592 (D) a recreation facility; or
 - 593 (E) a tourist facility.

594 (b) A county of the first class shall expend at least \$450,000 each year of the revenue
595 from the imposition of a tax authorized by Subsection (1)(a)(iii) within the county to fund a
596 marketing and ticketing system designed to:

- 597 (i) promote tourism in ski areas within the county by persons that do not reside within
598 the state; and
- 599 (ii) combine the sale of:
 - 600 (A) ski lift tickets; and
 - 601 (B) accommodations and services described in Subsection 59-12-103(1)(i).

602 (3) A tax imposed under this part may be pledged as security for bonds, notes, or other
603 evidences of indebtedness incurred by a county, city, or town under Title 11, Chapter 14, Local
604 Government Bonding Act, or a community reinvestment agency under Title 17C, Chapter 1,
605 Part 5, Agency Bonds, to finance:

- 606 (a) an airport facility;
- 607 (b) a convention facility;
- 608 (c) a cultural facility;
- 609 (d) a recreation facility; or
- 610 (e) a tourist facility.

611 (4) (a) To impose the tax under Subsection (1), each county legislative body shall adopt
612 an ordinance imposing the tax.

613 (b) The ordinance under Subsection (4)(a) shall include provisions substantially the
614 same as those contained in Part 1, Tax Collection, except that the tax shall be imposed only on
615 those items and sales described in Subsection (1).

616 (c) The name of the county as the taxing agency shall be substituted for that of the state

617 where necessary, and an additional license is not required if one has been or is issued under
618 Section 59-12-106.

619 (5) To maintain in effect its tax ordinance adopted under this part, each county
620 legislative body shall, within 30 days of any amendment of any applicable provisions of Part 1,
621 Tax Collection, adopt amendments to its tax ordinance to conform with the applicable
622 amendments to Part 1, Tax Collection.

623 (6) (a) Regardless of whether a county of the first class creates a tourism tax advisory
624 board in accordance with Section 17-31-8, the county legislative body of the county of the first
625 class shall create a tax advisory board in accordance with this Subsection (6).

626 (b) The tax advisory board shall be composed of nine members appointed as follows:

627 (i) four members shall be residents of a county of the first class appointed by the
628 county legislative body of the county of the first class; and

629 (ii) subject to Subsections (6)(c) and (d), five members shall be mayors of cities or
630 towns within the county of the first class appointed by an organization representing all mayors
631 of cities and towns within the county of the first class.

632 (c) Five members of the tax advisory board constitute a quorum.

633 (d) The county legislative body of the county of the first class shall determine:

634 (i) terms of the members of the tax advisory board;

635 (ii) procedures and requirements for removing a member of the tax advisory board;

636 (iii) voting requirements, except that action of the tax advisory board shall be by at
637 least a majority vote of a quorum of the tax advisory board;

638 (iv) chairs or other officers of the tax advisory board;

639 (v) how meetings are to be called and the frequency of meetings; and

640 (vi) the compensation, if any, of members of the tax advisory board.

641 (e) The tax advisory board under this Subsection (6) shall advise the county legislative
642 body of the county of the first class on the expenditure of revenue collected within the county
643 of the first class from the taxes described in Subsection (1)(a).

644 (7) (a) (i) Except as provided in Subsection (7)(a)(ii), a tax authorized under this part
645 shall be administered, collected, and enforced in accordance with:

646 (A) the same procedures used to administer, collect, and enforce the tax under:

647 (I) Part 1, Tax Collection; or

648 (II) Part 2, Local Sales and Use Tax Act; and

649 (B) Chapter 1, General Taxation Policies.

650 (ii) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or
651 Subsections 59-12-205(2) through [~~7~~] (8).

652 (b) Except as provided in Subsection (7)(c):

653 (i) for a tax under this part other than the tax under Subsection (1)(a)(i)(B), the
654 commission shall distribute the revenue to the county imposing the tax; and

655 (ii) for a tax under Subsection (1)(a)(i)(B), the commission shall distribute the revenue
656 according to the distribution formula provided in Subsection (8).

657 (c) The commission shall retain and deposit an administrative charge in accordance
658 with Section 59-1-306 from the revenue the commission collects from a tax under this part.

659 (8) The commission shall distribute the revenue generated by the tax under Subsection
660 (1)(a)(i)(B) to each county collecting a tax under Subsection (1)(a)(i)(B) according to the
661 following formula:

662 (a) the commission shall distribute 70% of the revenue based on the percentages
663 generated by dividing the revenue collected by each county under Subsection (1)(a)(i)(B) by
664 the total revenue collected by all counties under Subsection (1)(a)(i)(B); and

665 (b) the commission shall distribute 30% of the revenue based on the percentages
666 generated by dividing the population of each county collecting a tax under Subsection
667 (1)(a)(i)(B) by the total population of all counties collecting a tax under Subsection (1)(a)(i)(B).

668 (9) (a) For purposes of this Subsection (9):

669 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Part 2,
670 County Annexation.

671 (ii) "Annexing area" means an area that is annexed into a county.

672 (b) (i) Except as provided in Subsection (9)(c), if, on or after July 1, 2004, a county
673 enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or
674 change shall take effect:

675 (A) on the first day of a calendar quarter; and

676 (B) after a 90-day period beginning on the date the commission receives notice meeting
677 the requirements of Subsection (9)(b)(ii) from the county.

678 (ii) The notice described in Subsection (9)(b)(i)(B) shall state:

679 (A) that the county will enact or repeal a tax or change the rate of a tax under this part;

680 (B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);

681 (C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and

682 (D) if the county enacts the tax or changes the rate of the tax described in Subsection

683 (9)(b)(ii)(A), the rate of the tax.

684 (c) (i) If the billing period for a transaction begins before the effective date of the

685 enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of

686 the tax or the tax rate increase shall take effect on the first day of the first billing period that

687 begins after the effective date of the enactment of the tax or the tax rate increase.

688 (ii) If the billing period for a transaction begins before the effective date of the repeal

689 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax

690 rate decrease shall take effect on the first day of the last billing period that began before the

691 effective date of the repeal of the tax or the tax rate decrease.

692 (d) (i) Except as provided in Subsection (9)(e), if, for an annexation that occurs on or

693 after July 1, 2004, the annexation will result in the enactment, repeal, or change in the rate of a

694 tax under this part for an annexing area, the enactment, repeal, or change shall take effect:

695 (A) on the first day of a calendar quarter; and

696 (B) after a 90-day period beginning on the date the commission receives notice meeting

697 the requirements of Subsection (9)(d)(ii) from the county that annexes the annexing area.

698 (ii) The notice described in Subsection (9)(d)(i)(B) shall state:

699 (A) that the annexation described in Subsection (9)(d)(i) will result in an enactment,

700 repeal, or change in the rate of a tax under this part for the annexing area;

701 (B) the statutory authority for the tax described in Subsection (9)(d)(ii)(A);

702 (C) the effective date of the tax described in Subsection (9)(d)(ii)(A); and

703 (D) if the county enacts the tax or changes the rate of the tax described in Subsection

704 (9)(d)(ii)(A), the rate of the tax.

705 (e) (i) If the billing period for a transaction begins before the effective date of the

706 enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of

707 the tax or the tax rate increase shall take effect on the first day of the first billing period that

708 begins after the effective date of the enactment of the tax or the tax rate increase.

709 (ii) If the billing period for a transaction begins before the effective date of the repeal

710 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax
711 rate decrease shall take effect on the first day of the last billing period that began before the
712 effective date of the repeal of the tax or the tax rate decrease.

713 Section 9. Section **59-12-703** is amended to read:

714 **59-12-703. Opinion question election -- Base -- Rate -- Imposition of tax --**
715 **Expenditure of revenues -- Administration -- Enactment or repeal of tax -- Effective date**
716 **-- Notice requirements.**

717 (1) (a) Subject to the other provisions of this section, a county legislative body may
718 submit an opinion question to the residents of that county, by majority vote of all members of
719 the legislative body, so that each resident of the county, except residents in municipalities that
720 have already imposed a sales and use tax under Part 14, City or Town Option Funding for
721 Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, has an
722 opportunity to express the resident's opinion on the imposition of a local sales and use tax of
723 .1% on the transactions described in Subsection **59-12-103**(1) located within the county, to:

724 (i) fund cultural facilities, recreational facilities, and zoological facilities, botanical
725 organizations, cultural organizations, and zoological organizations, and rural radio stations, in
726 that county; or

727 (ii) provide funding for a botanical organization, cultural organization, or zoological
728 organization to pay for use of a bus or facility rental if that use of the bus or facility rental is in
729 furtherance of the botanical organization's, cultural organization's, or zoological organization's
730 primary purpose.

731 (b) The opinion question required by this section shall state:

732 "Shall (insert the name of the county), Utah, be authorized to impose a .1% sales and
733 use tax for (list the purposes for which the revenue collected from the sales and use tax shall be
734 expended)?"

735 (c) A county legislative body may not impose a tax under this section on:

736 (i) the sales and uses described in Section **59-12-104** to the extent the sales and uses
737 are exempt from taxation under Section **59-12-104**;

738 (ii) sales and uses within a municipality that has already imposed a sales and use tax
739 under Part 14, City or Town Option Funding for Botanical, Cultural, Recreational, and
740 Zoological Organizations or Facilities; and

741 (iii) except as provided in Subsection (1)(e), amounts paid or charged for food and
742 food ingredients.

743 (d) For purposes of this Subsection (1), the location of a transaction shall be
744 determined in accordance with Sections 59-12-211 through 59-12-215.

745 (e) A county legislative body imposing a tax under this section shall impose the tax on
746 the purchase price or sales price for amounts paid or charged for food and food ingredients if
747 the food and food ingredients are sold as part of a bundled transaction attributable to food and
748 food ingredients and tangible personal property other than food and food ingredients.

749 (f) The election shall follow the procedures outlined in Title 11, Chapter 14, Local
750 Government Bonding Act.

751 (2) (a) If the county legislative body determines that a majority of the county's
752 registered voters voting on the imposition of the tax have voted in favor of the imposition of
753 the tax as prescribed in Subsection (1), the county legislative body may impose the tax by a
754 majority vote of all members of the legislative body on the transactions:

755 (i) described in Subsection (1); and

756 (ii) within the county, including the cities and towns located in the county, except those
757 cities and towns that have already imposed a sales and use tax under Part 14, City or Town
758 Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or
759 Facilities.

760 (b) A county legislative body may revise county ordinances to reflect statutory changes
761 to the distribution formula or eligible recipients of revenue generated from a tax imposed under
762 Subsection (2)(a) without submitting an opinion question to residents of the county.

763 (3) Subject to Section 59-12-704, revenue collected from a tax imposed under
764 Subsection (2) shall be expended:

765 (a) to fund cultural facilities, recreational facilities, and zoological facilities located
766 within the county or a city or town located in the county, except a city or town that has already
767 imposed a sales and use tax under Part 14, City or Town Option Funding for Botanical,
768 Cultural, Recreational, and Zoological Organizations or Facilities;

769 (b) to fund ongoing operating expenses of:

770 (i) recreational facilities described in Subsection (3)(a);

771 (ii) botanical organizations, cultural organizations, and zoological organizations within

772 the county; and

773 (iii) rural radio stations within the county; and

774 (c) as stated in the opinion question described in Subsection (1).

775 (4) (a) A tax authorized under this part shall be:

776 (i) except as provided in Subsection (4)(b), administered, collected, and enforced in
777 accordance with:

778 (A) the same procedures used to administer, collect, and enforce the tax under:

779 (I) Part 1, Tax Collection; or

780 (II) Part 2, Local Sales and Use Tax Act; and

781 (B) Chapter 1, General Taxation Policies; and

782 (ii) levied for a period of 10 years and may be reauthorized at the end of the ten-year
783 period in accordance with this section.

784 (b) A tax under this part is not subject to Subsections 59-12-205(2) through ~~(7)~~ (8).

785 (5) (a) For purposes of this Subsection (5):

786 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Part 2,
787 County Annexation.

788 (ii) "Annexing area" means an area that is annexed into a county.

789 (b) (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a
790 county enacts or repeals a tax under this part, the enactment or repeal shall take effect:

791 (A) on the first day of a calendar quarter; and

792 (B) after a 90-day period beginning on the date the commission receives notice meeting
793 the requirements of Subsection (5)(b)(ii) from the county.

794 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:

795 (A) that the county will enact or repeal a tax under this part;

796 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);

797 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and

798 (D) if the county enacts the tax described in Subsection (5)(b)(ii)(A), the rate of the
799 tax.

800 (c) (i) If the billing period for a transaction begins before the effective date of the
801 enactment of the tax under this section, the enactment of the tax takes effect on the first day of
802 the first billing period that begins on or after the effective date of the enactment of the tax.

803 (ii) The repeal of a tax applies to a billing period if the billing statement for the billing
804 period is produced on or after the effective date of the repeal of the tax imposed under this
805 section.

806 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
807 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in
808 Subsection (5)(b)(i) takes effect:

809 (A) on the first day of a calendar quarter; and

810 (B) beginning 60 days after the effective date of the enactment or repeal under

811 Subsection (5)(b)(i).

812 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
813 commission may by rule define the term "catalogue sale."

814 (e) (i) Except as provided in Subsection (5)(f) or (g), if, for an annexation that occurs
815 on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this
816 part for an annexing area, the enactment or repeal shall take effect:

817 (A) on the first day of a calendar quarter; and

818 (B) after a 90-day period beginning on the date the commission receives notice meeting
819 the requirements of Subsection (5)(e)(ii) from the county that annexes the annexing area.

820 (ii) The notice described in Subsection (5)(e)(i)(B) shall state:

821 (A) that the annexation described in Subsection (5)(e)(i) will result in an enactment or
822 repeal of a tax under this part for the annexing area;

823 (B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);

824 (C) the effective date of the tax described in Subsection (5)(e)(ii)(A); and

825 (D) the rate of the tax described in Subsection (5)(e)(ii)(A).

826 (f) (i) If the billing period for a transaction begins before the effective date of the
827 enactment of the tax under this section, the enactment of the tax takes effect on the first day of
828 the first billing period that begins on or after the effective date of the enactment of the tax.

829 (ii) The repeal of a tax applies to a billing period if the billing statement for the billing
830 period is produced on or after the effective date of the repeal of the tax imposed under this
831 section.

832 (g) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
833 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in

834 Subsection (5)(e)(i) takes effect:

835 (A) on the first day of a calendar quarter; and

836 (B) beginning 60 days after the effective date of the enactment or repeal under

837 Subsection (5)(e)(i).

838 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
839 commission may by rule define the term "catalogue sale."

840 Section 10. Section **59-12-802** is amended to read:

841 **59-12-802. Imposition of rural county health care facilities tax -- Expenditure of**
842 **tax revenue -- Base -- Rate -- Administration, collection, and enforcement of tax --**
843 **Administrative charge.**

844 (1) (a) A county legislative body of a county of the third, fourth, fifth, or sixth class
845 may impose a sales and use tax of up to 1% on the transactions described in Subsection
846 [59-12-103](#)(1) located within the county.

847 (b) Subject to Subsection (3), the money collected from a tax under this section may be
848 used to fund:

849 (i) for a county of the third or fourth class, rural county health care facilities in that
850 county; or

851 (ii) for a county of the fifth or sixth class:

852 (A) rural emergency medical services in that county;

853 (B) federally qualified health centers in that county;

854 (C) freestanding urgent care centers in that county;

855 (D) rural county health care facilities in that county;

856 (E) rural health clinics in that county; or

857 (F) a combination of Subsections (1)(b)(ii)(A) through (E).

858 (c) Notwithstanding Subsection (1)(a), a county legislative body may not impose a tax
859 under this section on:

860 (i) the sales and uses described in Section [59-12-104](#) to the extent the sales and uses
861 are exempt from taxation under Section [59-12-104](#);

862 (ii) a transaction to the extent a rural city hospital tax is imposed on that transaction in
863 a city that imposes a tax under Section [59-12-804](#); and

864 (iii) except as provided in Subsection (1)(e), amounts paid or charged for food and

865 food ingredients.

866 (d) For purposes of this Subsection (1), the location of a transaction shall be
867 determined in accordance with Sections 59-12-211 through 59-12-215.

868 (e) A county legislative body imposing a tax under this section shall impose the tax on
869 the purchase price or sales price for amounts paid or charged for food and food ingredients if
870 the food and food ingredients are sold as part of a bundled transaction attributable to food and
871 food ingredients and tangible personal property other than food and food ingredients.

872 (2) (a) Before imposing a tax under Subsection (1), a county legislative body shall
873 obtain approval to impose the tax from a majority of the:

874 (i) members of the county's legislative body; and

875 (ii) county's registered voters voting on the imposition of the tax.

876 (b) The county legislative body shall conduct the election according to the procedures
877 and requirements of Title 11, Chapter 14, Local Government Bonding Act.

878 (3) (a) The money collected from a tax imposed under Subsection (1) by a county
879 legislative body of a county of the third or fourth class may only be used for the financing of:

880 (i) ongoing operating expenses of a rural county health care facility within that county;

881 (ii) the acquisition of land for a rural county health care facility within that county; or

882 (iii) the design, construction, equipping, or furnishing of a rural county health care
883 facility within that county.

884 (b) The money collected from a tax imposed under Subsection (1) by a county of the
885 fifth or sixth class may only be used to fund:

886 (i) ongoing operating expenses of a center, clinic, or facility described in Subsection
887 (1)(b)(ii) within that county;

888 (ii) the acquisition of land for a center, clinic, or facility described in Subsection
889 (1)(b)(ii) within that county;

890 (iii) the design, construction, equipping, or furnishing of a center, clinic, or facility
891 described in Subsection (1)(b)(ii) within that county; or

892 (iv) rural emergency medical services within that county.

893 (4) (a) A tax under this section shall be:

894 (i) except as provided in Subsection (4)(b), administered, collected, and enforced in
895 accordance with:

896 (A) the same procedures used to administer, collect, and enforce the tax under:
897 (I) Part 1, Tax Collection; or
898 (II) Part 2, Local Sales and Use Tax Act; and
899 (B) Chapter 1, General Taxation Policies; and
900 (ii) levied for a period of 10 years and may be reauthorized at the end of the ten-year
901 period by the county legislative body as provided in Subsection (1).

902 (b) A tax under this section is not subject to Subsections 59-12-205(2) through ~~(7)~~
903 (8).

904 (c) A county legislative body shall distribute money collected from a tax under this
905 section quarterly.

906 (5) The commission shall retain and deposit an administrative charge in accordance
907 with Section 59-1-306 from the revenue the commission collects from a tax under this section.

908 Section 11. Section 59-12-804 is amended to read:

909 **59-12-804. Imposition of rural city hospital tax -- Base -- Rate -- Administration,**
910 **collection, and enforcement of tax -- Administrative charge.**

911 (1) (a) A city legislative body may impose a sales and use tax of up to 1%:

912 (i) on the transactions described in Subsection 59-12-103(1) located within the city;
913 and

914 (ii) to fund rural city hospitals in that city.

915 (b) Notwithstanding Subsection (1)(a)(i), a city legislative body may not impose a tax
916 under this section on:

917 (i) the sales and uses described in Section 59-12-104 to the extent the sales and uses
918 are exempt from taxation under Section 59-12-104; and

919 (ii) except as provided in Subsection (1)(d), amounts paid or charged for food and food
920 ingredients.

921 (c) For purposes of this Subsection (1), the location of a transaction shall be
922 determined in accordance with Sections 59-12-211 through 59-12-215.

923 (d) A city legislative body imposing a tax under this section shall impose the tax on the
924 purchase price or sales price for amounts paid or charged for food and food ingredients if the
925 food and food ingredients are sold as part of a bundled transaction attributable to food and food
926 ingredients and tangible personal property other than food and food ingredients.

927 (2) (a) Before imposing a tax under Subsection (1)(a), a city legislative body shall
928 obtain approval to impose the tax from a majority of the:

- 929 (i) members of the city legislative body; and
- 930 (ii) city's registered voters voting on the imposition of the tax.

931 (b) The city legislative body shall conduct the election according to the procedures and
932 requirements of Title 11, Chapter 14, Local Government Bonding Act.

933 (3) The money collected from a tax imposed under Subsection (1) may only be used to
934 fund:

- 935 (a) ongoing operating expenses of a rural city hospital;
- 936 (b) the acquisition of land for a rural city hospital; or
- 937 (c) the design, construction, equipping, or furnishing of a rural city hospital.

938 (4) (a) A tax under this section shall be:

939 (i) except as provided in Subsection (4)(b), administered, collected, and enforced in
940 accordance with:

941 (A) the same procedures used to administer, collect, and enforce the tax under:

- 942 (I) Part 1, Tax Collection; or
- 943 (II) Part 2, Local Sales and Use Tax Act; and
- 944 (B) Chapter 1, General Taxation Policies; and

945 (ii) levied for a period of 10 years and may be reauthorized at the end of the ten-year
946 period by the city legislative body as provided in Subsection (1).

947 (b) A tax under this section is not subject to Subsections 59-12-205(2) through ~~(7)~~
948 (8).

949 (5) The commission shall retain and deposit an administrative charge in accordance
950 with Section 59-1-306 from the revenue the commission collects from a tax under this section.

951 Section 12. Section 59-12-1102 is amended to read:

952 **59-12-1102. Base -- Rate -- Imposition of tax -- Distribution of revenue --**
953 **Administration -- Administrative charge -- Commission requirement to retain an amount**
954 **to be deposited into the Qualified Emergency Food Agencies Fund -- Enactment or repeal**
955 **of tax -- Effective date -- Notice requirements.**

956 (1) (a) (i) Subject to Subsections (2) through (6), and in addition to any other tax
957 authorized by this chapter, a county may impose by ordinance a county option sales and use tax

958 of .25% upon the transactions described in Subsection 59-12-103(1).

959 (ii) Notwithstanding Subsection (1)(a)(i), a county may not impose a tax under this
960 section on the sales and uses described in Section 59-12-104 to the extent the sales and uses are
961 exempt from taxation under Section 59-12-104.

962 (b) For purposes of this Subsection (1), the location of a transaction shall be
963 determined in accordance with Sections 59-12-211 through 59-12-215.

964 (c) The county option sales and use tax under this section shall be imposed:

965 (i) upon transactions that are located within the county, including transactions that are
966 located within municipalities in the county; and

967 (ii) except as provided in Subsection (1)(d) or (5), beginning on the first day of
968 January:

969 (A) of the next calendar year after adoption of the ordinance imposing the tax if the
970 ordinance is adopted on or before May 25; or

971 (B) of the second calendar year after adoption of the ordinance imposing the tax if the
972 ordinance is adopted after May 25.

973 (d) The county option sales and use tax under this section shall be imposed:

974 (i) beginning January 1, 1998, if an ordinance adopting the tax imposed on or before
975 September 4, 1997; or

976 (ii) beginning January 1, 1999, if an ordinance adopting the tax is imposed during 1997
977 but after September 4, 1997.

978 (2) (a) Before imposing a county option sales and use tax under Subsection (1), a
979 county shall hold two public hearings on separate days in geographically diverse locations in
980 the county.

981 (b) (i) At least one of the hearings required by Subsection (2)(a) shall have a starting
982 time of no earlier than 6 p.m.

983 (ii) The earlier of the hearings required by Subsection (2)(a) shall be no less than seven
984 days after the day the first advertisement required by Subsection (2)(c) is published.

985 (c) (i) Before holding the public hearings required by Subsection (2)(a), the county
986 shall advertise:

987 (A) its intent to adopt a county option sales and use tax;

988 (B) the date, time, and location of each public hearing; and

989 (C) a statement that the purpose of each public hearing is to obtain public comments
990 regarding the proposed tax.

991 (ii) The advertisement shall be published:

992 (A) in a newspaper of general circulation in the county once each week for the two
993 weeks preceding the earlier of the two public hearings; and

994 (B) on the Utah Public Notice Website created in Section 63F-1-701, for two weeks
995 preceding the earlier of the two public hearings.

996 (iii) The advertisement described in Subsection (2)(c)(ii)(A) shall be no less than 1/8
997 page in size, and the type used shall be no smaller than 18 point and surrounded by a 1/4-inch
998 border.

999 (iv) The advertisement described in Subsection (2)(c)(ii)(A) may not be placed in that
1000 portion of the newspaper where legal notices and classified advertisements appear.

1001 (v) In accordance with Subsection (2)(c)(ii)(A), whenever possible:

1002 (A) the advertisement shall appear in a newspaper that is published at least five days a
1003 week, unless the only newspaper in the county is published less than five days a week; and

1004 (B) the newspaper selected shall be one of general interest and readership in the
1005 community, and not one of limited subject matter.

1006 (d) The adoption of an ordinance imposing a county option sales and use tax is subject
1007 to a local referendum election and shall be conducted as provided in Title 20A, Chapter 7, Part
1008 6, Local Referenda - Procedures.

1009 (3) (a) Subject to Subsection (5), if the aggregate population of the counties imposing a
1010 county option sales and use tax under Subsection (1) is less than 75% of the state population,
1011 the tax levied under Subsection (1) shall be distributed to the county in which the tax was
1012 collected.

1013 (b) Subject to Subsection (5), if the aggregate population of the counties imposing a
1014 county option sales and use tax under Subsection (1) is greater than or equal to 75% of the state
1015 population:

1016 (i) 50% of the tax collected under Subsection (1) in each county shall be distributed to
1017 the county in which the tax was collected; and

1018 (ii) except as provided in Subsection (3)(c), 50% of the tax collected under Subsection
1019 (1) in each county shall be distributed proportionately among all counties imposing the tax,

1020 based on the total population of each county.

1021 (c) Except as provided in Subsection (5), the amount to be distributed annually to a
1022 county under Subsection (3)(b)(ii), when combined with the amount distributed to the county
1023 under Subsection (3)(b)(i), does not equal at least \$75,000, then:

1024 (i) the amount to be distributed annually to that county under Subsection (3)(b)(ii) shall
1025 be increased so that, when combined with the amount distributed to the county under
1026 Subsection (3)(b)(i), the amount distributed annually to the county is \$75,000; and

1027 (ii) the amount to be distributed annually to all other counties under Subsection
1028 (3)(b)(ii) shall be reduced proportionately to offset the additional amount distributed under
1029 Subsection (3)(c)(i).

1030 (d) The commission shall establish rules to implement the distribution of the tax under
1031 Subsections (3)(a), (b), and (c).

1032 (4) (a) Except as provided in Subsection (4)(b) or (c), a tax authorized under this part
1033 shall be administered, collected, and enforced in accordance with:

1034 (i) the same procedures used to administer, collect, and enforce the tax under:

1035 (A) Part 1, Tax Collection; or

1036 (B) Part 2, Local Sales and Use Tax Act; and

1037 (ii) Chapter 1, General Taxation Policies.

1038 (b) A tax under this part is not subject to Subsections 59-12-205(2) through ~~(7)~~ (8).

1039 (c) (i) Subject to Subsection (4)(c)(ii), the commission shall retain and deposit an
1040 administrative charge in accordance with Section 59-1-306 from the revenue the commission
1041 collects from a tax under this part.

1042 (ii) Notwithstanding Section 59-1-306, the administrative charge described in
1043 Subsection (4)(c)(i) shall be calculated by taking a percentage described in Section 59-1-306 of
1044 the distribution amounts resulting after:

1045 (A) the applicable distribution calculations under Subsection (3) have been made; and

1046 (B) the commission retains the amount required by Subsection (5).

1047 (5) (a) Beginning on July 1, 2009, the commission shall calculate and retain a portion
1048 of the sales and use tax collected under this part as provided in this Subsection (5).

1049 (b) For a county that imposes a tax under this part, the commission shall calculate a
1050 percentage each month by dividing the sales and use tax collected under this part for that

1051 month within the boundaries of that county by the total sales and use tax collected under this
1052 part for that month within the boundaries of all of the counties that impose a tax under this part.

1053 (c) For a county that imposes a tax under this part, the commission shall retain each
1054 month an amount equal to the product of:

1055 (i) the percentage the commission determines for the month under Subsection (5)(b)
1056 for the county; and

1057 (ii) \$6,354.

1058 (d) The commission shall deposit an amount the commission retains in accordance
1059 with this Subsection (5) into the Qualified Emergency Food Agencies Fund created by Section
1060 [35A-8-1009](#).

1061 (e) An amount the commission deposits into the Qualified Emergency Food Agencies
1062 Fund shall be expended as provided in Section [35A-8-1009](#).

1063 (6) (a) For purposes of this Subsection (6):

1064 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, County
1065 Consolidations and Annexations.

1066 (ii) "Annexing area" means an area that is annexed into a county.

1067 (b) (i) Except as provided in Subsection (6)(c) or (d), if, on or after July 1, 2004, a
1068 county enacts or repeals a tax under this part:

1069 (A) (I) the enactment shall take effect as provided in Subsection (1)(c); or

1070 (II) the repeal shall take effect on the first day of a calendar quarter; and

1071 (B) after a 90-day period beginning on the date the commission receives notice meeting
1072 the requirements of Subsection (6)(b)(ii) from the county.

1073 (ii) The notice described in Subsection (6)(b)(i)(B) shall state:

1074 (A) that the county will enact or repeal a tax under this part;

1075 (B) the statutory authority for the tax described in Subsection (6)(b)(ii)(A);

1076 (C) the effective date of the tax described in Subsection (6)(b)(ii)(A); and

1077 (D) if the county enacts the tax described in Subsection (6)(b)(ii)(A), the rate of the
1078 tax.

1079 (c) (i) If the billing period for a transaction begins before the effective date of the
1080 enactment of the tax under Subsection (1), the enactment of the tax takes effect on the first day
1081 of the first billing period that begins on or after the effective date of the enactment of the tax.

1082 (ii) The repeal of a tax applies to a billing period if the billing statement for the billing
1083 period is produced on or after the effective date of the repeal of the tax imposed under
1084 Subsection (1).

1085 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
1086 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in
1087 Subsection (6)(b)(i) takes effect:

1088 (A) on the first day of a calendar quarter; and

1089 (B) beginning 60 days after the effective date of the enactment or repeal under
1090 Subsection (6)(b)(i).

1091 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1092 commission may by rule define the term "catalogue sale."

1093 (e) (i) Except as provided in Subsection (6)(f) or (g), if, for an annexation that occurs
1094 on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this
1095 part for an annexing area, the enactment or repeal shall take effect:

1096 (A) on the first day of a calendar quarter; and

1097 (B) after a 90-day period beginning on the date the commission receives notice meeting
1098 the requirements of Subsection (6)(e)(ii) from the county that annexes the annexing area.

1099 (ii) The notice described in Subsection (6)(e)(i)(B) shall state:

1100 (A) that the annexation described in Subsection (6)(e)(i) will result in an enactment or
1101 repeal of a tax under this part for the annexing area;

1102 (B) the statutory authority for the tax described in Subsection (6)(e)(ii)(A);

1103 (C) the effective date of the tax described in Subsection (6)(e)(ii)(A); and

1104 (D) the rate of the tax described in Subsection (6)(e)(ii)(A).

1105 (f) (i) If the billing period for a transaction begins before the effective date of the
1106 enactment of the tax under Subsection (1), the enactment of the tax takes effect on the first day
1107 of the first billing period that begins on or after the effective date of the enactment of the tax.

1108 (ii) The repeal of a tax applies to a billing period if the billing statement for the billing
1109 period is produced on or after the effective date of the repeal of the tax imposed under
1110 Subsection (1).

1111 (g) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
1112 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in

1113 Subsection (6)(e)(i) takes effect:

1114 (A) on the first day of a calendar quarter; and

1115 (B) beginning 60 days after the effective date of the enactment or repeal under

1116 Subsection (6)(e)(i).

1117 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1118 commission may by rule define the term "catalogue sale."

1119 Section 13. Section **59-12-1302** is amended to read:

1120 **59-12-1302. Imposition of tax -- Base -- Rate -- Enactment or repeal of tax -- Tax**
1121 **rate change -- Effective date -- Notice requirements -- Administration, collection, and**
1122 **enforcement of tax -- Administrative charge.**

1123 (1) Beginning on or after January 1, 1998, the governing body of a town may impose a
1124 tax as provided in this part in an amount that does not exceed 1%.

1125 (2) A town may impose a tax as provided in this part if the town imposed a license fee
1126 or tax on businesses based on gross receipts under Section [10-1-203](#) on or before January 1,
1127 1996.

1128 (3) A town imposing a tax under this section shall:

1129 (a) except as provided in Subsection (4), impose the tax on the transactions described
1130 in Subsection [59-12-103](#)(1) located within the town; and

1131 (b) provide an effective date for the tax as provided in Subsection (5).

1132 (4) (a) A town may not impose a tax under this section on:

1133 (i) the sales and uses described in Section [59-12-104](#) to the extent the sales and uses
1134 are exempt from taxation under Section [59-12-104](#); and

1135 (ii) except as provided in Subsection (4)(c), amounts paid or charged for food and food
1136 ingredients.

1137 (b) For purposes of this Subsection (4), the location of a transaction shall be
1138 determined in accordance with Sections [59-12-211](#) through [59-12-215](#).

1139 (c) A town imposing a tax under this section shall impose the tax on the purchase price
1140 or sales price for amounts paid or charged for food and food ingredients if the food and food
1141 ingredients are sold as part of a bundled transaction attributable to food and food ingredients
1142 and tangible personal property other than food and food ingredients.

1143 (5) (a) For purposes of this Subsection (5):

1144 (i) "Annexation" means an annexation to a town under Title 10, Chapter 2, Part 4,
1145 Annexation.

1146 (ii) "Annexing area" means an area that is annexed into a town.

1147 (b) (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a
1148 town enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal,
1149 or change shall take effect:

1150 (A) on the first day of a calendar quarter; and

1151 (B) after a 90-day period beginning on the date the commission receives notice meeting
1152 the requirements of Subsection (5)(b)(ii) from the town.

1153 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:

1154 (A) that the town will enact or repeal a tax or change the rate of a tax under this part;

1155 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);

1156 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and

1157 (D) if the town enacts the tax or changes the rate of the tax described in Subsection
1158 (5)(b)(ii)(A), the rate of the tax.

1159 (c) (i) If the billing period for the transaction begins before the effective date of the
1160 enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of
1161 the tax or the tax rate increase takes effect on the first day of the first billing period that begins
1162 on or after the effective date of the enactment of the tax or the tax rate increase.

1163 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing
1164 statement for the billing period is produced on or after the effective date of the repeal of the tax
1165 or the tax rate decrease imposed under Subsection (1).

1166 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
1167 sales and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of
1168 a tax described in Subsection (5)(b)(i) takes effect:

1169 (A) on the first day of a calendar quarter; and

1170 (B) beginning 60 days after the effective date of the enactment, repeal, or change in the
1171 rate of the tax under Subsection (5)(b)(i).

1172 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1173 commission may by rule define the term "catalogue sale."

1174 (e) (i) Except as provided in Subsection (5)(f) or (g), if, for an annexation that occurs

1175 on or after July 1, 2004, the annexation will result in the enactment, repeal, or change in the
1176 rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take
1177 effect:

1178 (A) on the first day of a calendar quarter; and

1179 (B) after a 90-day period beginning on the date the commission receives notice meeting
1180 the requirements of Subsection (5)(e)(ii) from the town that annexes the annexing area.

1181 (ii) The notice described in Subsection (5)(e)(i)(B) shall state:

1182 (A) that the annexation described in Subsection (5)(e)(i) will result in an enactment,
1183 repeal, or change in the rate of a tax under this part for the annexing area;

1184 (B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);

1185 (C) the effective date of the tax described in Subsection (5)(e)(ii)(A); and

1186 (D) if the town enacts the tax or changes the rate of the tax described in Subsection
1187 (5)(e)(ii)(A), the rate of the tax.

1188 (f) (i) If the billing period for a transaction begins before the effective date of the
1189 enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of
1190 the tax or the tax rate increase takes effect on the first day of the first billing period that begins
1191 on or after the effective date of the enactment of the tax or the tax rate increase.

1192 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing
1193 statement for the billing period is produced on or after the effective date of the repeal of the tax
1194 or the tax rate decrease imposed under Subsection (1).

1195 (g) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
1196 sales and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of
1197 a tax described in Subsection (5)(e)(i) takes effect:

1198 (A) on the first day of a calendar quarter; and

1199 (B) beginning 60 days after the effective date of the enactment, repeal, or change in the
1200 rate of the tax under Subsection (5)(e)(i).

1201 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1202 commission may by rule define the term "catalogue sale."

1203 (6) The commission shall:

1204 (a) distribute the revenue generated by the tax under this section to the town imposing
1205 the tax; and

1206 (b) except as provided in Subsection (8), administer, collect, and enforce the tax
1207 authorized under this section in accordance with:

1208 (i) the same procedures used to administer, collect, and enforce the tax under:

1209 (A) Part 1, Tax Collection; or

1210 (B) Part 2, Local Sales and Use Tax Act; and

1211 (ii) Chapter 1, General Taxation Policies.

1212 (7) The commission shall retain and deposit an administrative charge in accordance
1213 with Section 59-1-306 from the revenue the commission collects from a tax under this part.

1214 (8) A tax under this section is not subject to Subsections 59-12-205(2) through [(7)]
1215 (8).

1216 Section 14. Section 59-12-1402 is amended to read:

1217 **59-12-1402. Opinion question election -- Base -- Rate -- Imposition of tax --**
1218 **Expenditure of revenue -- Enactment or repeal of tax -- Effective date -- Notice**
1219 **requirements.**

1220 (1) (a) Subject to the other provisions of this section, a city or town legislative body
1221 subject to this part may submit an opinion question to the residents of that city or town, by
1222 majority vote of all members of the legislative body, so that each resident of the city or town
1223 has an opportunity to express the resident's opinion on the imposition of a local sales and use
1224 tax of .1% on the transactions described in Subsection 59-12-103(1) located within the city or
1225 town, to:

1226 (i) fund cultural facilities, recreational facilities, and zoological facilities and botanical
1227 organizations, cultural organizations, and zoological organizations in that city or town; or

1228 (ii) provide funding for a botanical organization, cultural organization, or zoological
1229 organization to pay for use of a bus or facility rental if that use of the bus or facility rental is in
1230 furtherance of the botanical organization's, cultural organization's, or zoological organization's
1231 primary purpose.

1232 (b) The opinion question required by this section shall state:

1233 "Shall (insert the name of the city or town), Utah, be authorized to impose a .1% sales
1234 and use tax for (list the purposes for which the revenue collected from the sales and use tax
1235 shall be expended)?"

1236 (c) A city or town legislative body may not impose a tax under this section:

1237 (i) if the county in which the city or town is located imposes a tax under Part 7, County
1238 Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or
1239 Facilities;

1240 (ii) on the sales and uses described in Section 59-12-104 to the extent the sales and
1241 uses are exempt from taxation under Section 59-12-104; and

1242 (iii) except as provided in Subsection (1)(e), on amounts paid or charged for food and
1243 food ingredients.

1244 (d) For purposes of this Subsection (1), the location of a transaction shall be
1245 determined in accordance with Sections 59-12-211 through 59-12-215.

1246 (e) A city or town legislative body imposing a tax under this section shall impose the
1247 tax on the purchase price or sales price for amounts paid or charged for food and food
1248 ingredients if the food and food ingredients are sold as part of a bundled transaction attributable
1249 to food and food ingredients and tangible personal property other than food and food
1250 ingredients.

1251 (f) Except as provided in Subsection (6), the election shall be held at a regular general
1252 election or a municipal general election, as those terms are defined in Section 20A-1-102, and
1253 shall follow the procedures outlined in Title 11, Chapter 14, Local Government Bonding Act.

1254 (2) If the city or town legislative body determines that a majority of the city's or town's
1255 registered voters voting on the imposition of the tax have voted in favor of the imposition of
1256 the tax as prescribed in Subsection (1), the city or town legislative body may impose the tax by
1257 a majority vote of all members of the legislative body.

1258 (3) Subject to Section 59-12-1403, revenue collected from a tax imposed under
1259 Subsection (2) shall be expended:

1260 (a) to finance cultural facilities, recreational facilities, and zoological facilities within
1261 the city or town or within the geographic area of entities that are parties to an interlocal
1262 agreement, to which the city or town is a party, providing for cultural facilities, recreational
1263 facilities, or zoological facilities;

1264 (b) to finance ongoing operating expenses of:

1265 (i) recreational facilities described in Subsection (3)(a) within the city or town or
1266 within the geographic area of entities that are parties to an interlocal agreement, to which the
1267 city or town is a party, providing for recreational facilities; or

1268 (ii) botanical organizations, cultural organizations, and zoological organizations within
1269 the city or town or within the geographic area of entities that are parties to an interlocal
1270 agreement, to which the city or town is a party, providing for the support of botanical
1271 organizations, cultural organizations, or zoological organizations; and

1272 (c) as stated in the opinion question described in Subsection (1).

1273 (4) (a) Except as provided in Subsection (4)(b), a tax authorized under this part shall
1274 be:

1275 (i) administered, collected, and enforced in accordance with:

1276 (A) the same procedures used to administer, collect, and enforce the tax under:

1277 (I) Part 1, Tax Collection; or

1278 (II) Part 2, Local Sales and Use Tax Act; and

1279 (B) Chapter 1, General Taxation Policies; and

1280 (ii) (A) levied for a period of eight years; and

1281 (B) may be reauthorized at the end of the eight-year period in accordance with this
1282 section.

1283 (b) (i) If a tax under this part is imposed for the first time on or after July 1, 2011, the
1284 tax shall be levied for a period of 10 years.

1285 (ii) If a tax under this part is reauthorized in accordance with Subsection (4)(a) on or
1286 after July 1, 2011, the tax shall be reauthorized for a ten-year period.

1287 (c) A tax under this section is not subject to Subsections 59-12-205(2) through ~~[(7)]~~
1288 (8).

1289 (5) (a) For purposes of this Subsection (5):

1290 (i) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part
1291 4, Annexation.

1292 (ii) "Annexing area" means an area that is annexed into a city or town.

1293 (b) (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a city
1294 or town enacts or repeals a tax under this part, the enactment or repeal shall take effect:

1295 (A) on the first day of a calendar quarter; and

1296 (B) after a 90-day period beginning on the date the commission receives notice meeting
1297 the requirements of Subsection (5)(b)(ii) from the city or town.

1298 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:

- 1299 (A) that the city or town will enact or repeal a tax under this part;
- 1300 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);
- 1301 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and
- 1302 (D) if the city or town enacts the tax described in Subsection (5)(b)(ii)(A), the rate of
- 1303 the tax.
- 1304 (c) (i) If the billing period for a transaction begins before the effective date of the
- 1305 enactment of the tax under this section, the enactment of the tax takes effect on the first day of
- 1306 the first billing period that begins on or after the effective date of the enactment of the tax.
- 1307 (ii) The repeal of a tax applies to a billing period if the billing statement for the billing
- 1308 period is produced on or after the effective date of the repeal of the tax imposed under this
- 1309 section.
- 1310 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
- 1311 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in
- 1312 Subsection (5)(b)(i) takes effect:
- 1313 (A) on the first day of a calendar quarter; and
- 1314 (B) beginning 60 days after the effective date of the enactment or repeal under
- 1315 Subsection (5)(b)(i).
- 1316 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 1317 commission may by rule define the term "catalogue sale."
- 1318 (e) (i) Except as provided in Subsection (5)(f) or (g), if, for an annexation that occurs
- 1319 on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this
- 1320 part for an annexing area, the enactment or repeal shall take effect:
- 1321 (A) on the first day of a calendar quarter; and
- 1322 (B) after a 90-day period beginning on the date the commission receives notice meeting
- 1323 the requirements of Subsection (5)(e)(ii) from the city or town that annexes the annexing area.
- 1324 (ii) The notice described in Subsection (5)(e)(i)(B) shall state:
- 1325 (A) that the annexation described in Subsection (5)(e)(i) will result in an enactment or
- 1326 repeal a tax under this part for the annexing area;
- 1327 (B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);
- 1328 (C) the effective date of the tax described in Subsection (5)(e)(ii)(A); and
- 1329 (D) the rate of the tax described in Subsection (5)(e)(ii)(A).

1330 (f) (i) If the billing period for a transaction begins before the effective date of the
1331 enactment of the tax under this section, the enactment of the tax takes effect on the first day of
1332 the first billing period that begins on or after the effective date of the enactment of the tax.

1333 (ii) The repeal of a tax applies to a billing period if the billing statement for the billing
1334 period is produced on or after the effective date of the repeal of the tax imposed under this
1335 section.

1336 (g) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
1337 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in
1338 Subsection (5)(e)(i) takes effect:

1339 (A) on the first day of a calendar quarter; and

1340 (B) beginning 60 days after the effective date of the enactment or repeal under
1341 Subsection (5)(e)(i).

1342 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1343 commission may by rule define the term "catalogue sale."

1344 (6) (a) Before a city or town legislative body submits an opinion question to the
1345 residents of the city or town under Subsection (1), the city or town legislative body shall:

1346 (i) submit to the county legislative body in which the city or town is located a written
1347 notice of the intent to submit the opinion question to the residents of the city or town; and

1348 (ii) receive from the county legislative body:

1349 (A) a written resolution passed by the county legislative body stating that the county
1350 legislative body is not seeking to impose a tax under Part 7, County Option Funding for
1351 Botanical, Cultural, Recreational, and Zoological Organizations or Facilities; or

1352 (B) a written statement that in accordance with Subsection (6)(b) the results of a county
1353 opinion question submitted to the residents of the county under Part 7, County Option Funding
1354 for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, permit the city
1355 or town legislative body to submit the opinion question to the residents of the city or town in
1356 accordance with this part.

1357 (b) (i) Within 60 days after the day the county legislative body receives from a city or
1358 town legislative body described in Subsection (6)(a) the notice of the intent to submit an
1359 opinion question to the residents of the city or town, the county legislative body shall provide
1360 the city or town legislative body:

- 1361 (A) the written resolution described in Subsection (6)(a)(ii)(A); or
- 1362 (B) written notice that the county legislative body will submit an opinion question to
- 1363 the residents of the county under Part 7, County Option Funding for Botanical, Cultural,
- 1364 Recreational, and Zoological Organizations or Facilities, for the county to impose a tax under
- 1365 that part.
- 1366 (ii) If the county legislative body provides the city or town legislative body the written
- 1367 notice that the county legislative body will submit an opinion question as provided in
- 1368 Subsection (6)(b)(i)(B), the county legislative body shall submit the opinion question by no
- 1369 later than, from the date the county legislative body sends the written notice, the later of:
- 1370 (A) a 12-month period;
- 1371 (B) the next regular primary election; or
- 1372 (C) the next regular general election.
- 1373 (iii) Within 30 days of the date of the canvass of the election at which the opinion
- 1374 question under Subsection (6)(b)(ii) is voted on, the county legislative body shall provide the
- 1375 city or town legislative body described in Subsection (6)(a) written results of the opinion
- 1376 question submitted by the county legislative body under Part 7, County Option Funding for
- 1377 Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, indicating that:
- 1378 (A) (I) the city or town legislative body may not impose a tax under this part because a
- 1379 majority of the county's registered voters voted in favor of the county imposing the tax and the
- 1380 county legislative body by a majority vote approved the imposition of the tax; or
- 1381 (II) for at least 12 months from the date the written results are submitted to the city or
- 1382 town legislative body, the city or town legislative body may not submit to the county legislative
- 1383 body a written notice of the intent to submit an opinion question under this part because a
- 1384 majority of the county's registered voters voted against the county imposing the tax and the
- 1385 majority of the registered voters who are residents of the city or town described in Subsection
- 1386 (6)(a) voted against the imposition of the county tax; or
- 1387 (B) the city or town legislative body may submit the opinion question to the residents
- 1388 of the city or town in accordance with this part because although a majority of the county's
- 1389 registered voters voted against the county imposing the tax, the majority of the registered voters
- 1390 who are residents of the city or town voted for the imposition of the county tax.
- 1391 (c) Notwithstanding Subsection (6)(b), at any time a county legislative body may

1392 provide a city or town legislative body described in Subsection (6)(a) a written resolution
1393 passed by the county legislative body stating that the county legislative body is not seeking to
1394 impose a tax under Part 7, County Option Funding for Botanical, Cultural, Recreational, and
1395 Zoological Organizations or Facilities, which permits the city or town legislative body to
1396 submit under Subsection (1) an opinion question to the city's or town's residents.

1397 Section 15. Section **59-12-2103** is amended to read:

1398 **59-12-2103. Imposition of tax -- Base -- Rate -- Expenditure of revenue collected**
1399 **from the tax -- Administration, collection, and enforcement of tax by commission --**
1400 **Administrative charge -- Enactment or repeal of tax -- Annexation -- Notice.**

1401 (1) (a) Subject to the other provisions of this section and except as provided in
1402 Subsection (2) or (3), beginning on January 1, 2009 and ending on June 30, 2016, if a city or
1403 town receives a distribution for the 12 consecutive months of fiscal year 2005-06 because the
1404 city or town would have received a tax revenue distribution of less than .75% of the taxable
1405 sales within the boundaries of the city or town but for Subsection **59-12-205(4)(a)**, the city or
1406 town legislative body may impose a sales and use tax of up to .20% on the transactions:

1407 (i) described in Subsection **59-12-103(1)**; and

1408 (ii) within the city or town.

1409 (b) A city or town legislative body that imposes a tax under Subsection (1)(a) shall
1410 expend the revenue collected from the tax for the same purposes for which the city or town
1411 may expend the city's or town's general fund revenue.

1412 (c) For purposes of this Subsection (1), the location of a transaction shall be
1413 determined in accordance with Sections **59-12-211** through **59-12-215**.

1414 (2) (a) A city or town legislative body may not impose a tax under this section on:

1415 (i) the sales and uses described in Section **59-12-104** to the extent the sales and uses
1416 are exempt from taxation under Section **59-12-104**; and

1417 (ii) except as provided in Subsection (2)(b), amounts paid or charged for food and food
1418 ingredients.

1419 (b) A city or town legislative body imposing a tax under this section shall impose the
1420 tax on the purchase price or sales price for amounts paid or charged for food and food
1421 ingredients if the food and food ingredients are sold as part of a bundled transaction attributable
1422 to food and food ingredients and tangible personal property other than food and food

1423 ingredients.

1424 (3) (a) Beginning on January 1, 2009, and ending on June 30, 2016, to impose a tax
1425 under this part, a city or town legislative body shall obtain approval from a majority of the
1426 members of the city or town legislative body.

1427 (b) If, on June 30, 2016, a city or town is not imposing a tax under this part, the city or
1428 town legislative body may not impose a tax under this part beginning on or after July 1, 2016.

1429 (c) (i) If, on June 30, 2016, a city or town imposes a tax under this part, the city or
1430 town shall repeal the tax on July 1, 2016, unless, on or after July 1, 2012, but on or before
1431 March 31, 2016, the city or town legislative body obtains approval from a majority vote of the
1432 members of the city or town legislative body to continue to impose the tax.

1433 (ii) If a city or town obtains approval under Subsection (3)(c)(i) from a majority vote of
1434 the members of the city or town legislative body to continue to impose a tax under this part on
1435 or after July 1, 2016, the city or town may impose the tax until no later than June 30, 2030.

1436 (4) The commission shall transmit revenue collected within a city or town from a tax
1437 under this part:

1438 (a) to the city or town legislative body;

1439 (b) monthly; and

1440 (c) by electronic funds transfer.

1441 (5) (a) Except as provided in Subsection (5)(b), the commission shall administer,
1442 collect, and enforce a tax under this part in accordance with:

1443 (i) the same procedures used to administer, collect, and enforce the tax under:

1444 (A) Part 1, Tax Collection; or

1445 (B) Part 2, Local Sales and Use Tax Act; and

1446 (ii) Chapter 1, General Taxation Policies.

1447 (b) A tax under this part is not subject to Subsections [59-12-205\(2\)](#) through ~~[(7)]~~ [\(8\)](#).

1448 (6) The commission shall retain and deposit an administrative charge in accordance
1449 with Section [59-1-306](#) from the revenue the commission collects from a tax under this part.

1450 (7) (a) (i) Except as provided in Subsection (7)(b) or (c), if, on or after January 1, 2009,
1451 a city or town enacts or repeals a tax or changes the rate of a tax under this part, the enactment,
1452 repeal, or change shall take effect:

1453 (A) on the first day of a calendar quarter; and

1454 (B) after a 90-day period beginning on the date the commission receives notice meeting
1455 the requirements of Subsection (7)(a)(i) from the city or town.

1456 (ii) The notice described in Subsection (7)(a)(i)(B) shall state:

1457 (A) that the city or town will enact or repeal a tax or change the rate of the tax under
1458 this part;

1459 (B) the statutory authority for the tax described in Subsection (7)(a)(ii)(A);

1460 (C) the effective date of the tax described in Subsection (7)(a)(ii)(A); and

1461 (D) if the city or town enacts the tax or changes the rate of the tax described in

1462 Subsection (7)(a)(ii)(A), the rate of the tax.

1463 (b) (i) If the billing period for a transaction begins before the enactment of the tax or
1464 the tax rate increase under Subsection (1), the enactment of the tax or the tax rate increase takes
1465 effect on the first day of the first billing period that begins on or after the effective date of the
1466 enactment of the tax or the tax rate increase.

1467 (ii) If the billing period for a transaction begins before the effective date of the repeal
1468 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax
1469 rate decrease applies to a billing period if the billing statement for the billing period is rendered
1470 on or after the effective date of the repeal of the tax or the tax rate decrease.

1471 (c) (i) If a tax due under this part on a catalogue sale is computed on the basis of sales
1472 and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of a tax
1473 described in Subsection (7)(a)(i) takes effect:

1474 (A) on the first day of a calendar quarter; and

1475 (B) beginning 60 days after the effective date of the enactment, repeal, or change in the
1476 rate of the tax under Subsection (7)(a)(i).

1477 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1478 commission may by rule define the term "catalogue sale."

1479 (d) (i) Except as provided in Subsection (7)(e) or (f), if, for an annexation that occurs
1480 on or after January 1, 2009, the annexation will result in the enactment, repeal, or change in the
1481 rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take
1482 effect:

1483 (A) on the first day of a calendar quarter; and

1484 (B) after a 90-day period beginning on the date the commission receives notice meeting

1485 the requirements of Subsection (7)(d)(ii) from the city or town that annexes the annexing area.

1486 (ii) The notice described in Subsection (7)(d)(i)(B) shall state:

1487 (A) that the annexation described in Subsection (7)(d)(i)(B) will result in the
1488 enactment, repeal, or change in the rate of a tax under this part for the annexing area;

1489 (B) the statutory authority for the tax described in Subsection (7)(d)(ii)(A);

1490 (C) the effective date of the tax described in Subsection (7)(d)(ii)(A); and

1491 (D) if the city or town enacts the tax or changes the rate of the tax described in
1492 Subsection (7)(d)(ii)(A), the rate of the tax.

1493 (e) (i) If the billing period for a transaction begins before the effective date of the
1494 enactment of the tax or a tax rate increase under Subsection (1), the enactment of a tax or a tax
1495 rate increase takes effect on the first day of the first billing period that begins on or after the
1496 effective date of the enactment of the tax or the tax rate increase.

1497 (ii) If the billing period for a transaction begins before the effective date of the repeal
1498 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax
1499 rate decrease applies to a billing period if the billing statement for the billing period is rendered
1500 on or after the effective date of the repeal of the tax or the tax rate decrease.

1501 (f) (i) If a tax due under this part on a catalogue sale is computed on the basis of sales
1502 and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of a tax
1503 described in Subsection (7)(d)(i) takes effect:

1504 (A) on the first day of a calendar quarter; and

1505 (B) beginning 60 days after the effective date of the enactment, repeal, or change under
1506 Subsection (7)(d)(i).

1507 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1508 commission may by rule define the term "catalogue sale."

1509 Section 16. Section **59-12-2206** is amended to read:

1510 **59-12-2206. Administration, collection, and enforcement of a sales and use tax**
1511 **under this part -- Transmission of revenue monthly by electronic funds transfer --**
1512 **Transfer of revenue to a public transit district or eligible political subdivision.**

1513 (1) Except as provided in Subsection (2), the commission shall administer, collect, and
1514 enforce a sales and use tax imposed under this part.

1515 (2) The commission shall administer, collect, and enforce a sales and use tax imposed

1516 under this part in accordance with:

1517 (a) the same procedures used to administer, collect, and enforce a tax under:

1518 (i) Part 1, Tax Collection; or

1519 (ii) Part 2, Local Sales and Use Tax Act; and

1520 (b) Chapter 1, General Taxation Policies.

1521 (3) A sales and use tax under this part is not subject to Subsections 59-12-205(2)

1522 through ~~(7)~~ (8).

1523 (4) Subject to Section 59-12-2207 and except as provided in Subsection (5) or another

1524 provision of this part, the state treasurer shall transmit revenue collected within a county, city,

1525 or town from a sales and use tax under this part to the county, city, or town legislative body

1526 monthly by electronic funds transfer.

1527 (5) (a) Subject to Section 59-12-2207, and except as provided in Subsection (5)(b), the

1528 state treasurer shall transfer revenue collected within a county, city, or town from a sales and

1529 use tax under this part directly to a public transit district organized under Title 17B, Chapter 2a,

1530 Part 8, Public Transit District Act, or an eligible political subdivision as defined in Section

1531 59-12-2219, if the county, city, or town legislative body:

1532 (i) provides written notice to the commission and the state treasurer requesting the

1533 transfer; and

1534 (ii) designates the public transit district or eligible political subdivision to which the

1535 county, city, or town legislative body requests the state treasurer to transfer the revenue.

1536 (b) The commission shall transmit a portion of the revenue collected within a county,

1537 city, or town from a sales and use tax under this part that would be transferred to a public

1538 transit district or an eligible political subdivision under Subsection (5)(a) to the county, city, or

1539 town to fund public transit fixed guideway safety oversight under Section 72-1-214 if the

1540 county, city, or town legislative body:

1541 (i) provides written notice to the commission and the state treasurer requesting the

1542 transfer; and

1543 (ii) specifies the amount of revenue required to be transmitted to the county, city, or

1544 town.

1545 Section 17. Section 63J-1-801 is enacted to read:

1546 **Part 8. Homeless Shelter Cities Mitigation Program**

1547 **63J-1-801. Definitions.**

1548 As used in this part:

1549 (1) "Committee" means the Homeless Coordinating Committee created in Section
1550 35A-8-601.

1551 (2) "Eligible municipality" means a city of the third, fourth, or fifth class or a town:

1552 (a) that has, or is proposed to have, a homeless shelter within the city's or town's
1553 geographic boundaries that:

1554 (i) provides or is proposed to provide temporary shelter to homeless individuals;

1555 (ii) has or is proposed to have the capacity to provide temporary shelter to at least 200
1556 individuals per night; and

1557 (iii) operates year-round and is not subject to zoning restrictions that limit the hours,
1558 days, weeks, or months of operation; and

1559 (b) due to the location of a homeless shelter within the city's or town's geographic
1560 boundaries, needs more public safety services than the city or town needed before the location
1561 of the homeless shelter within the city's or town's geographic boundaries.

1562 (3) "Grant eligible city" means a city or town that has:

1563 (a) a homeless shelter within the city's or town's geographic boundaries that:

1564 (i) provides or is proposed to provide temporary shelter to homeless individuals;

1565 (ii) has or is proposed to have the capacity to provide temporary shelter to at least 100
1566 individuals per night; and

1567 (iii) operates year-round and is not subject to zoning restrictions that limit the hours,
1568 days, weeks, or months of operation; and

1569 (b) increased community, social service, and public safety service needs due to the
1570 location of a homeless shelter within the municipality's geographic boundaries.

1571 Section 18. Section **63J-1-802** is enacted to read:

1572 **63J-1-802. Submission of Homeless Coordinating Committee recommendations --**
1573 **Adoption, procedure, and approval -- Appropriation.**

1574 (1) (a) On or before December 31, the committee shall submit the committee's
1575 recommendation under Subsection 35A-8-606.1(4) for each eligible municipality that made a
1576 request:

1577 (i) to the Social Services Appropriations Subcommittee of the Legislature; and

1578 (ii) as an appropriations request.

1579 (b) For each recommendation that the committee submits, the Social Services

1580 Appropriations Subcommittee shall:

1581 (i) approve the amount as recommended;

1582 (ii) increase or decrease the amount and then approve the modified amount; or

1583 (iii) reject the amount.

1584 (2) (a) On or before December 31, the committee shall submit the committee's list

1585 prioritizing the grant requests and recommending a grant amount for each grant eligible

1586 municipality that requested a grant:

1587 (i) to the Social Services Appropriations Subcommittee of the Legislature; and

1588 (ii) as an appropriations request.

1589 (b) The Social Services Appropriations Subcommittee shall:

1590 (i) approve the committee's list;

1591 (ii) modify the committee's list and then approve the modified list; or

1592 (iii) reject the committee's list.

1593 (3) The Social Services Appropriations Subcommittee may submit the subcommittee's

1594 approvals under this section from the Homeless Shelter Cities Mitigation Restricted Account

1595 for inclusion in an appropriations act to be considered by the full Legislature.

1596 **Section 19. Appropriation.**

1597 The following sums of money are appropriated for the fiscal year beginning July 1,

1598 2018, and ending June 30, 2019. These are additions to amounts previously appropriated for

1599 fiscal year 2019. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures

1600 Act, the Legislature appropriates the following sums of money from the funds or accounts

1601 indicated for the use and support of the government of the state of Utah.

1602 ITEM 1

1603 To Department of Workforce Services -- Housing and Community Development

1604 From Homeless Shelter Cities Mitigation Restricted Account,

1605 One-Time \$3,600,000

1606 Schedule of Programs:

1607 Homeless Shelter Cities Mitigation Program \$3,600,000

1608 The Legislature intends that:

1609 (1) the appropriations provided under this section be used for the purposes described in
1610 Section [35A-8-606.1](#); and
1611 (2) the Department of Workforce Services allocate the appropriation under this section
1612 to an eligible municipality, as defined in Section [35A-8-606.1](#), in an amount approved by the
1613 Homeless Coordinating Committee to the extent that the eligible municipality provides an
1614 invoice and supporting documentation to the Department of Workforce Services as described
1615 in Section [35A-8-606.1](#).

Legislative Review Note
Office of Legislative Research and General Counsel