

## SB0164S01 compared with SB0164

~~{deleted text}~~ shows text that was in SB0164 but was deleted in SB0164S01.

inserted text shows text that was not in SB0164 but was inserted into SB0164S01.

**DISCLAIMER:** This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

~~{SOCIAL IMPACT}~~ Senator Luz Escamilla proposes the following substitute bill:

### POVERTY MITIGATION SERVICES

2020 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Luz Escamilla**

House Sponsor: ~~{\_\_\_\_\_}~~ Stephen G. Handy

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#### LONG TITLE

#### General Description:

This bill provides for county ~~{social impact}~~ poverty mitigation services.

#### Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ provides that a county may levy a property tax for the purpose of providing ~~{social impact}~~ poverty mitigation services;
- ▶ addresses the requirements of the property tax; and
- ▶ imposes certain reporting requirements.

#### Money Appropriated in this Bill:

None

#### Other Special Clauses:

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None

### Utah Code Sections Affected:

#### AMENDS:

**17-36-31.5**, as enacted by Laws of Utah 2019, Chapter 301

#### ENACTS:

**17-54-101**, Utah Code Annotated 1953

**17-54-102**, Utah Code Annotated 1953

**17-54-201**, Utah Code Annotated 1953

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

Section 1. Section **17-36-31.5** is amended to read:

**17-36-31.5. Property taxes levied for specified services -- Special revenue fund -- Limitations on use -- Collection, accounting, and expenditures -- Specified purposes.**

(1) A county may account separately for the revenues derived from a property tax, that is lawfully levied for a specific purpose, in accordance with this section.

(2) To levy a property tax under this section, the legislative body of the county that levies the property tax shall indicate through ordinance:

- (a) that the county levies the tax under this section; and
- (b) the specific service for which the county levies the tax.

(3) A property tax levied under this section is subject to the maximum rate a county may levy for property taxes under Section 59-2-908.

(4) (a) A county that collects a property tax under this section shall:

- (i) create a special revenue fund to hold the revenues collected under this section; and
- (ii) deposit revenues collected from that tax into the special revenue fund described in

Subsection (4)(a)(i).

(b) A county may only expend revenues from a special revenue fund described in Subsection (4)(a) for a purpose that is solely related to the provision of the service described in Subsection (2)(b) for which the county created the special revenue fund.

(5) Except as provided in Subsections (2) and (4), a county that levies a property tax under this section shall:

- (a) levy and collect the tax in accordance with Title 59, Chapter 2, Property Tax Act;

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- (b) account for revenues derived from the tax in accordance with this chapter; and
- (c) levy and collect and account for revenues derived from the tax in the same general manner as for the county's other property taxes.

(6) (a) A county may levy a property tax under this section for the purpose of providing ~~{social impact}~~ poverty mitigation services as defined in Section 17-54-102, subject to Section 17-54-201.

(b) Subsection (6)(a) does not prohibit a county from levying a property tax for a different purpose in accordance with this section.

Section 2. Section 17-54-101 is enacted to read:

### CHAPTER 54. PROPERTY TAXES LEVIED FOR SPECIFIC PURPOSE

#### Part 1. General Provisions

##### 17-54-101. Title.

This chapter is known as "Property Taxes Levied for Specific Purpose."

Section 3. Section 17-54-102 is enacted to read:

##### 17-54-102. Definitions.

As used in this chapter:

(1) "~~{Social impact}~~ Poverty mitigation services" means any service that:

(a) facilitates a positive result or outcome for improving the quality of life ~~{of}~~ for individuals or communities in a county that are experiencing homelessness or intergenerational poverty by:

~~(i) promoting economic opportunity and innovation;~~

~~(ii) facilitating collaboration between public and private entities;~~

~~(iii) improving human health and well-being;~~

~~(iv) providing low-income or underserved individuals or communities with beneficial products or services;~~

~~(v) promoting child and youth development;~~

~~(vi) targeting specialized populations with social innovation, including populations impacted by:~~

~~(A) homelessness; or~~

~~(B) intergenerational poverty; or~~

~~(vii) conferring any other particular benefit on the community to create a positive~~

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impact; and

~~(b) or~~

(iii) providing any other preventative service;

(b) is evidence-based; and

(c) is in the best interests of the county.

(2) "~~{Social impact}~~Poverty mitigation service provider" means an entity that creates or implements a ~~{social impact}~~poverty mitigation service, including:

(a) a governmental entity as defined in Section 11-13a-102; or

(b) a private entity.

Section 4. Section ~~17-54-201~~ is enacted to read:

### **Part 2. Property Taxes Levied for Specific Purpose**

**17-54-201. Property tax for ~~{social impact}~~poverty mitigation services.**

(1) In addition to the powers described in Chapter 50, Part 3, County Powers, a county legislative body that levies a property tax under Section 17-36-31.5 for the purpose of providing ~~{social impact}~~poverty mitigation services may contract with one or more ~~{social impact}~~poverty mitigation service providers to create or implement ~~{social impact}~~poverty mitigation services on behalf of the county.

(2) (a) A county legislative body that levies a property tax under Section 17-36-31.5 for the specific purpose of providing ~~{social impact}~~poverty mitigation services shall file an annual report that for the preceding 12-month period:

(i) describes each ~~{social impact}~~poverty mitigation service provided by the county;

and

(ii) includes an account of revenue and expenditures from the property tax.

(b) The county legislative body shall file the annual report required under this section with the Executive Appropriations Committee on or before December 31.