

1 **LOCAL OPTION SALES TAX DISTRIBUTION**

2 **AMENDMENTS**

3 2021 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Lincoln Fillmore**

6 House Sponsor: _____

8 **LONG TITLE**

9 **General Description:**

10 This bill modifies provisions related to county option funding for botanical, cultural,
11 recreational, and zoological organizations or facilities.

12 **Highlighted Provisions:**

13 This bill:

14 ▶ addresses the distribution of revenue generated by a county option sales tax for
15 funding botanical, cultural, recreational, and zoological organizations or facilities

16 by:

17 • amending the eligibility requirements for certain botanical organizations and
18 cultural organizations to receive revenue; and

19 • enacting a requirement that the county legislative body ensure the revenue
20 distribution **Ⓢ→ to certain botanical organizations and cultural organizations ←Ⓢ** is reasonably
20a consistent with the population distribution within the

21 county; and

22 ▶ makes technical and conforming changes.

23 **Money Appropriated in this Bill:**

24 None

25 **Other Special Clauses:**

26 This bill provides a special effective date.

27 **Utah Code Sections Affected:**



152 Subsection [~~(3)~~] (4); and

153 (iii) the amount distributed to any botanical organization or cultural organization
154 described in Subsection (1)(c)(i) may not exceed 35% of the botanical organization's or cultural
155 organization's operating budget; and

156 (d) (i) 9% of the revenue collected by the county under this section shall be distributed
157 to botanical organizations and cultural organizations throughout the county that do not receive
158 revenue under Subsection (1)(c)(i); and

159 (ii) the county legislative body shall determine how the money shall be distributed
160 among the botanical organizations and cultural organizations described in Subsection (1)(d)(i).

161 (2) In making the distributions described in Subsection (1) ~~§~~→ [(a), (c), or] ←~~§~~ (d), the
161a county

162 legislative body shall ensure that the distribution of revenue is reasonably consistent with the
163 population distribution within the county.

164 [~~(2)~~] (3) (a) The county legislative body of each county shall create an advisory board
165 to advise the county legislative body on disbursement of funds to botanical organizations and
166 cultural organizations under Subsection (1)(c)(i).

167 (b) (i) The advisory board under Subsection [~~(2)~~] (3)(a) shall consist of seven members
168 appointed by the county legislative body.

169 (ii) In a county of the first class, two of the seven members of the advisory board under
170 Subsection [~~(2)~~] (3)(a) shall be appointed by the Division of Arts and Museums created in
171 Section 9-6-201.

172 [~~(3)~~] (4) (a) Except as provided in Subsection [~~(3)~~] (4)(b), to be eligible to receive
173 money collected by the county under this part, a botanical organization, cultural organization,
174 zoological organization, and zoological facility located within a county of the first class shall,
175 every year:

176 (i) calculate its average annual operating expenses based upon audited operating
177 expenses for three preceding fiscal years; and

178 (ii) submit to the appropriate county legislative body:

179 (A) a verified audit of annual operating expenses for each of those three preceding
180 fiscal years; and

181 (B) the average annual operating expenses as calculated under Subsection [~~(3)~~]
182 (4)(a)(i).