

COURT-ORDERED TREATMENT MODIFICATIONS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Tyler Clancy

Senate Sponsor: Kirk A. Cullimore

LONG TITLE**General Description:**

This bill addresses court-ordered treatment.

Highlighted Provisions:

This bill:

- ▶ requires the Division of Facilities Construction and Management (DFCM) to sell the current Utah State Hospital property in Provo;
- ▶ requires the Division of Integrated Healthcare to develop and implement a dispersed model for the Utah State Hospital, comprising multiple facilities throughout the state;
- ▶ requires DFCM to use the proceeds of the sale of the current Utah State Hospital property to develop and implement facilities for use as Utah State Hospital facilities;
- ▶ allows DFCM, after selling the current Utah State Hospital property, to lease that property for a limited time for use by the Division of Integrated Healthcare while new facilities are developed;
- ▶ creates an expendable special revenue fund to be used for mental health resources, and provides that the fund will be funded by tax revenue on the current Utah State Hospital property after DFCM sells the property;
- ▶ requires the Office of Substance Use and Mental Health (office) to conduct a study on the delivery and accessibility of mental health treatment and supports in the state,



including for individuals who are civilly committed;

- requires the office to present a report on the results of the study to the Health and Human Services Interim Committee by December 31, 2025;

- requires a local mental health authority to notify a peace officer or mental health officer when certain individuals are released from temporary involuntary commitment;

- amends the amount of time an individual may be held under a temporary commitment;

- amends the criteria under which a court shall order the involuntary commitment of an individual with a mental illness;

- amends the criteria and procedure for court-ordered assisted outpatient treatment;

- amends the criteria under which a court may order the involuntary commitment of an individual with an intellectual disability;

- describes information that must be provided to an individual when the individual is discharged from involuntary commitment; and

- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

17-43-301, as last amended by Laws of Utah 2023, Chapters 15, 327

26B-5-302, as renumbered and amended by Laws of Utah 2023, Chapter 308

26B-5-331 (Superseded 07/01/24), as renumbered and amended by Laws of Utah 2023, Chapter 308

26B-5-331 (Effective 07/01/24), as last amended by Laws of Utah 2023, Chapter 310 and renumbered and amended by Laws of Utah 2023, Chapter 308

26B-5-332, as renumbered and amended by Laws of Utah 2023, Chapter 308

26B-5-351, as renumbered and amended by Laws of Utah 2023, Chapter 308

26B-5-370, as renumbered and amended by Laws of Utah 2023, Chapter 308

59 **26B-6-607**, as renumbered and amended by Laws of Utah 2023, Chapter 308
60 **26B-6-608**, as renumbered and amended by Laws of Utah 2023, Chapter 308
61 **59-1-404**, as last amended by Laws of Utah 2023, Chapters 21, 492
62 **59-2-1365**, as last amended by Laws of Utah 2018, Chapter 197
63 **59-12-205**, as last amended by Laws of Utah 2023, Chapters 302, 471 and 492
64 **59-12-302**, as last amended by Laws of Utah 2023, Chapter 471
65 **59-12-354**, as last amended by Laws of Utah 2023, Chapters 263, 471
66 **59-12-403**, as last amended by Laws of Utah 2023, Chapter 471
67 **59-12-603**, as last amended by Laws of Utah 2023, Chapters 361, 471 and 479
68 **59-12-703**, as last amended by Laws of Utah 2023, Chapter 471
69 **59-12-802**, as last amended by Laws of Utah 2023, Chapters 92, 471
70 **59-12-804**, as last amended by Laws of Utah 2023, Chapter 471
71 **59-12-1102**, as last amended by Laws of Utah 2023, Chapters 435, 471
72 **59-12-1302**, as last amended by Laws of Utah 2023, Chapter 471
73 **59-12-1402**, as last amended by Laws of Utah 2023, Chapter 471
74 **59-12-2103**, as last amended by Laws of Utah 2023, Chapter 471
75 **59-12-2206**, as last amended by Laws of Utah 2023, Chapter 471
76 **59-12-2302**, as enacted by Laws of Utah 2023, Chapter 502
77 **63H-1-205**, as last amended by Laws of Utah 2021, Chapter 414

ENACTS:

79 **26B-1-336**, Utah Code Annotated 1953
80 **26B-5-121**, Utah Code Annotated 1953

REPEALS:

82 **26B-5-350**, as renumbered and amended by Laws of Utah 2023, Chapter 308

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

85 Section 1. Section **17-43-301** is amended to read:

86 **17-43-301. Local mental health authorities -- Responsibilities.**

87 (1) As used in this section:

88 (a) "Assisted outpatient treatment" means the same as that term is defined in Section

89 **26B-5-301.**

(b) "Crisis worker" means the same as that term is defined in Section 26B-5-610.

(c) "Local mental health crisis line" means the same as that term is defined in Section 26B-5-610.

(d) "Mental health therapist" means the same as that term is defined in Section 58-60-102.

(e) "Public funds" means the same as that term is defined in Section 17-43-303.

(f) "Statewide mental health crisis line" means the same as that term is defined in Section 26B-5-610.

(2) (a) (i) In each county operating under a county executive-council form of government under Section 17-52a-203, the county legislative body is the local mental health authority, provided however that any contract for plan services shall be administered by the county executive.

(ii) In each county operating under a council-manager form of government under Section 17-52a-204, the county manager is the local mental health authority.

(iii) In each county other than a county described in Subsection (2)(a)(i) or (ii), the county legislative body is the local mental health authority.

(b) Within legislative appropriations and county matching funds required by this section, under the direction of the division, each local mental health authority shall:

(i) provide mental health services to individuals within the county; and

(ii) cooperate with efforts of the division to promote integrated programs that address an individual's substance use, mental health, and physical healthcare needs, as described in Section 26B-5-102.

(c) Within legislative appropriations and county matching funds required by this section, each local mental health authority shall cooperate with the efforts of the department to promote a system of care, as defined in Section 26B-1-102, for minors with or at risk for complex emotional and behavioral needs, as described in Section 26B-1-202.

(3) (a) By executing an interlocal agreement under Title 11, Chapter 13, Interlocal Cooperation Act, two or more counties may join to:

(i) provide mental health prevention and treatment services; or

(ii) create a united local health department that combines substance use treatment services, mental health services, and local health department services in accordance with

Subsection (4).

(b) The legislative bodies of counties joining to provide services may establish acceptable ways of apportioning the cost of mental health services.

(c) Each agreement for joint mental health services shall:

(i) (A) designate the treasurer of one of the participating counties or another person as the treasurer for the combined mental health authorities and as the custodian of money available for the joint services; and

(B) provide that the designated treasurer, or other disbursing officer authorized by the treasurer, may make payments from the money available for the joint services upon audit of the appropriate auditing officer or officers representing the participating counties;

(ii) provide for the appointment of an independent auditor or a county auditor of one of the participating counties as the designated auditing officer for the combined mental health authorities;

(iii) (A) provide for the appointment of the county or district attorney of one of the participating counties as the designated legal officer for the combined mental health authorities; and

(B) authorize the designated legal officer to request and receive the assistance of the county or district attorneys of the other participating counties in defending or prosecuting actions within their counties relating to the combined mental health authorities; and

(iv) provide for the adoption of management, clinical, financial, procurement, personnel, and administrative policies as already established by one of the participating counties or as approved by the legislative body of each participating county or interlocal board.

(d) An agreement for joint mental health services may provide for:

(i) joint operation of services and facilities or for operation of services and facilities under contract by one participating local mental health authority for other participating local mental health authorities; and

(ii) allocation of appointments of members of the mental health advisory council between or among participating counties.

(4) A county governing body may elect to combine the local mental health authority with the local substance abuse authority created in Part 2, Local Substance Abuse Authorities, and the local health department created in Title 26A, Chapter 1, Part 1, Local Health

Department Act, to create a united local health department under Section 26A-1-105.5. A local mental health authority that joins with a united local health department shall comply with this part.

(5) (a) Each local mental health authority is accountable to the department and the state with regard to the use of state and federal funds received from those departments for mental health services, regardless of whether the services are provided by a private contract provider.

(b) Each local mental health authority shall comply, and require compliance by its contract provider, with all directives issued by the department regarding the use and expenditure of state and federal funds received from those departments for the purpose of providing mental health programs and services. The department shall ensure that those directives are not duplicative or conflicting, and shall consult and coordinate with local mental health authorities with regard to programs and services.

(6) (a) Each local mental health authority shall:

(i) review and evaluate mental health needs and services, including mental health needs and services for:

(A) an individual incarcerated in a county jail or other county correctional facility; and

(B) an individual who is a resident of the county and who is court ordered to receive assisted outpatient treatment under Section 26B-5-351;

(ii) in accordance with Subsection (6)(b), annually prepare and submit to the division a plan approved by the county legislative body for mental health funding and service delivery, either directly by the local mental health authority or by contract;

(iii) establish and maintain, either directly or by contract, programs licensed under Title 26B, Chapter 2, Part 1, Human Services Programs and Facilities;

(iv) appoint, directly or by contract, a full-time or part-time director for mental health programs and prescribe the director's duties;

(v) provide input and comment on new and revised rules established by the division;

(vi) establish and require contract providers to establish administrative, clinical, personnel, financial, procurement, and management policies regarding mental health services and facilities, in accordance with the rules of the division, and state and federal law;

(vii) establish mechanisms allowing for direct citizen input;

(viii) annually contract with the division to provide mental health programs and

services in accordance with the provisions of Title 26B, Chapter 5, Health Care - Substance Use and Mental Health;

(ix) comply with all applicable state and federal statutes, policies, audit requirements, contract requirements, and any directives resulting from those audits and contract requirements;

(x) provide funding equal to at least 20% of the state funds that it receives to fund services described in the plan;

(xi) comply with the requirements and procedures of Title 11, Chapter 13, Interlocal Cooperation Act, Title 17B, Chapter 1, Part 6, Fiscal Procedures for Special Districts, and Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act; and

(xii) take and retain physical custody of minors committed to the physical custody of local mental health authorities by a judicial proceeding under Title 26B, Chapter 5, Part 4, Commitment of Persons Under Age 18.

(b) Each plan under Subsection (6)(a)(ii) shall include services for adults, youth, and children, which shall include:

(i) inpatient care and services;

(ii) residential care and services;

(iii) outpatient care and services;

(iv) 24-hour crisis care and services;

(v) psychotropic medication management;

(vi) psychosocial rehabilitation, including vocational training and skills development;

(vii) case management;

(viii) community supports, including in-home services, housing, family support services, and respite services;

(ix) consultation and education services, including case consultation, collaboration with other county service agencies, public education, and public information; and

(x) services to persons incarcerated in a county jail or other county correctional facility.

(7) (a) If a local mental health authority provides for a local mental health crisis line under the plan for 24-hour crisis care and services described in Subsection (6)(b)(iv), the local mental health authority shall:

(i) collaborate with the statewide mental health crisis line described in Section

214 26B-5-610;

215 (ii) ensure that each individual who answers calls to the local mental health crisis line:

216 (A) is a mental health therapist or a crisis worker; and

217 (B) meets the standards of care and practice established by the Division of Integrated
218 Healthcare, in accordance with Section 26B-5-610; and

219 (iii) ensure that when necessary, based on the local mental health crisis line's capacity,
220 calls are immediately routed to the statewide mental health crisis line to ensure that when an
221 individual calls the local mental health crisis line, regardless of the time, date, or number of
222 individuals trying to simultaneously access the local mental health crisis line, a mental health
223 therapist or a crisis worker answers the call without the caller first:

224 (A) waiting on hold; or

225 (B) being screened by an individual other than a mental health therapist or crisis
226 worker.

227 (b) If a local mental health authority does not provide for a local mental health crisis
228 line under the plan for 24-hour crisis care and services described in Subsection (6)(b)(iv), the
229 local mental health authority shall use the statewide mental health crisis line as a local crisis
230 line resource.

231 (8) Before disbursing any public funds, each local mental health authority shall require
232 that each entity that receives any public funds from a local mental health authority agrees in
233 writing that:

234 (a) the entity's financial records and other records relevant to the entity's performance
235 of the services provided to the mental health authority shall be subject to examination by:

236 (i) the division;

237 (ii) the local mental health authority director;

238 (iii) (A) the county treasurer and county or district attorney; or

239 (B) if two or more counties jointly provide mental health services under an agreement
240 under Subsection (3), the designated treasurer and the designated legal officer;

241 (iv) the county legislative body; and

242 (v) in a county with a county executive that is separate from the county legislative
243 body, the county executive;

244 (b) the county auditor may examine and audit the entity's financial and other records

relevant to the entity's performance of the services provided to the local mental health authority; and

(c) the entity will comply with the provisions of Subsection (5)(b).

(9) A local mental health authority may receive property, grants, gifts, supplies, materials, contributions, and any benefit derived therefrom, for mental health services. If those gifts are conditioned upon their use for a specified service or program, they shall be so used.

(10) Public funds received for the provision of services pursuant to the local mental health plan may not be used for any other purpose except those authorized in the contract between the local mental health authority and the provider for the provision of plan services.

(11) A local mental health authority shall provide assisted outpatient treatment services~~[, as described in Section 26B-5-350,]~~ to a resident of the county who has been ordered under Section 26B-5-351 to receive assisted outpatient treatment.

Section 2. Section 26B-1-336 is enacted to read:

26B-1-336. Mental Health Fund.

(1) As used in this section:

(a) "Fund" means the Mental Health Fund created in Subsection (2).

(b) "State hospital property" means the property that is owned by the state and occupied by the Utah State Hospital in Provo, Utah County, as of January 1, 2024.

(c) "Transfer date" means the date that fee title to the state hospital property is transferred to a private person.

(2) There is created an expendable special revenue fund known as the Mental Health Fund.

(3) The fund shall consist of:

(a) property tax revenue deposited into the account in accordance with Subsection (4).

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

(c) interest and earnings on fund money;

(d) donations to the fund; and

(e) additional amounts appropriated by the Legislature.

(4) Beginning January 1 of the year following the transfer date, a county that collects property tax on the state hospital property shall, in the manner and at the time provided in

Section [59-2-1365](#), deposit into the fund 25% of the property tax revenue collected on the state hospital property.

(5) (a) The department shall administer the fund.

(b) Except as provided in Subsection (6)(b), the department may not use the fund to pay for items normally paid for by operating revenues or for items related to personnel costs without specific legislative authorization.

(6) (a) The department shall use money in the fund to provide or make available mental health resources to residents throughout the state, which may include:

(i) the development or maintenance of facilities used to provide or make available mental health assessments, treatments, or services; or

(ii) providing or making available mental health assessments, treatments, or services.

(b) The department may use money in the fund to pay for the costs of administering the fund.

Section 3. Section **26B-5-121** is enacted to read:

26B-5-121. Mental health treatment study.

(1) As used in this section:

(a) "Aggregate data" means data that:

(i) are totaled and reported at the group, cohort, class, course, institution, region, or state level, with at least 10 individuals in the level; and

(ii) do not reveal particular individuals.

(b) "Deidentified data" means data that:

(i) cannot reasonably be linked to an identifiable individual; and

(ii) are possessed by an entity that:

(A) takes administrative and technical measures to ensure that the data cannot be associated with a particular individual;

(B) makes a public commitment to maintain and use data in deidentified form and not attempt to reidentify data; and

(C) enters into legally enforceable contractual obligation that prohibits a recipient of the data from attempting to reidentify the data.

(2) (a) Before July 1, 2025, the office shall conduct a study on the delivery and accessibility of mental health treatment and supports in the state.

(b) In conducting the study, the office shall, while observing privacy best practices and applicable state and federal laws and rules:

(i) collect aggregate data or otherwise deidentified data regarding:

(A) the number of individuals with a mental illness, and the number of individuals with a serious and persistent mental illness, who receive mental health treatment or supports in the state;

(B) the number of individuals with a mental illness, and the number of individuals with a serious and persistent mental illness, who are civilly committed; and

(C) the number of individuals with a mental illness, and the number of individuals with a serious and persistent mental illness, who are not receiving, but would benefit from, mental health treatment or supports;

(ii) determine the projected growth for each of the populations described in Subsection (2)(b)(i) over the next three, five, and 10 years, and the likely impact of that projected growth on the mental health treatment and supports available in the state;

(iii) identify:

(A) resources and funding available for mental health treatment and supports in the state, including federal funding provided after January 1, 2020, to the state or a state agency;

(B) delivery models for mental health treatment and supports that prevent or delay crisis intervention, hospitalization, or incarceration;

(C) barriers to access to mental health treatment and supports for the populations described in Subsection (2)(b)(i);

(D) any impact of the federal funding described in Subsection (2)(b)(iii)(A) on the availability of mental health treatment or supports in the state; and

(E) funding or service delivery gaps related to mental health treatment and supports in the state;

(iv) examine models, policies, or legislation enacted throughout the United States related to mental health treatment and supports and the effectiveness of the models, policies, or legislation in improving access to, delivery, and outcomes of mental health treatment and supports; and

(v) seek input from and actively engage with the public and community partners, including stakeholders representing the populations described in Subsection (2)(b)(i), health

care providers, and other professionals.

(c) For data that is not or cannot feasibly be converted to aggregate data or deidentified data, the office shall seek express consent from each affected individual prior to including that data in the study or the report under Subsection (4).

(3) The department may, subject to Title 63G, Chapter 6a, Utah Procurement Code, contract with another state agency, a private entity, or a research institution to assist the department with the study described in Subsection (2).

(4) Before December 31, 2025, the office shall submit to the Health and Human Services Interim Committee a final written report regarding the study described in Subsection (2) that includes:

(a) a comprehensive, multi-year plan with goals, objectives, and measurable outcomes to address any gaps identified in the study under Subsection (2)(b)(iii)(E) and the current and future mental health treatment and supports needs in the state;

(b) references to all sources of information and data used in the final written report and in the study; and

(c) recommendations to improve the delivery and accessibility of mental health treatment and supports to the populations described in Subsection (2)(b)(i).

Section 4. Section **26B-5-302** is amended to read:

26B-5-302. Utah State Hospital.

(1) The Utah State Hospital is established and:

(a) is located in Provo, in Utah county, until the division begins providing care to persons subject to the provisions of this chapter at the facilities or campuses described in Subsection (4); and

(b) comprises each facility described in Subsection (4) beginning at the time that the division begins providing care to persons subject to the provisions of this chapter at one or more of those facilities.

(2) The Division of Facilities Construction and Management shall:

(a) before May 1, 2025, sell the property that is occupied by the Utah State Hospital in Provo, Utah County, to an applicant that proposes to use the property for a commercial purpose; and

(b) use the proceeds from the sale described in Subsection (2)(a) to facilitate the

development and implementation of the facilities described in Subsection (4).

(3) Beginning on the date of the sale described in Subsection (2)(a), and continuing through April 30, 2029, the Division of Facilities Construction and Management may lease all or a portion of the property that is occupied by the Utah State Hospital in Provo, Utah County, for the purpose of allowing the division to continue providing care at that property while the facilities described in Subsection (4) are developed and implemented.

(4) (a) Before May 1, 2029, the division shall develop and implement a dispersed model for the Utah State Hospital, comprising multiple facilities throughout the state.

(b) The division and the Division of Facilities and Construction Management shall work together to identify facilities within the Division of Facilities and Construction Management's supervision and control to be developed as Utah State Hospital facilities.

(c) The Division of Facilities and Construction Management shall make the facilities identified under Subsection (4)(b) available to the division for use as Utah State Hospital facilities at no cost to the division.

Section 5. Section **26B-5-331 (Superseded 07/01/24)** is amended to read:

26B-5-331 (Superseded 07/01/24). Temporary commitment -- Requirements and procedures -- Rights.

(1) An adult shall be temporarily, involuntarily committed to a local mental health authority upon:

(a) a written application that:

(i) is completed by a responsible individual who has reason to know, stating a belief that the adult, due to mental illness, is likely to pose substantial danger to self or others if not restrained and stating the personal knowledge of the adult's condition or circumstances that lead to the individual's belief; and

(ii) includes a certification by a licensed physician, licensed physician assistant, licensed nurse practitioner, or designated examiner stating that the physician, physician assistant, nurse practitioner, or designated examiner has examined the adult within a three-day period immediately preceding the certification, and that the physician, physician assistant, nurse practitioner, or designated examiner is of the opinion that, due to mental illness, the adult poses a substantial danger to self or others; or

(b) a peace officer or a mental health officer:

(i) observing an adult's conduct that gives the peace officer or mental health officer probable cause to believe that:

(A) the adult has a mental illness; and

(B) because of the adult's mental illness and conduct, the adult poses a substantial danger to self or others; and

(ii) completing a temporary commitment application that:

(A) is on a form prescribed by the division;

(B) states the peace officer's or mental health officer's belief that the adult poses a substantial danger to self or others;

(C) states the specific nature of the danger;

(D) provides a summary of the observations upon which the statement of danger is based; and

(E) provides a statement of the facts that called the adult to the peace officer's or mental health officer's attention.

(2) If at any time a patient committed under this section no longer meets the commitment criteria described in Subsection (1), the local mental health authority or the local mental health authority's designee shall:

(a) document the change and release the patient[-]; and

(b) if the patient was admitted under Subsection (1)(b), notify the peace officer or mental health officer of the patient's release.

(3) ~~[(a)]~~ A patient committed under this section may be held for a maximum of ~~[24]~~ 72 hours after commitment, excluding Saturdays, Sundays, and legal holidays, unless:

~~[(i)]~~ (a) as described in Section 26B-5-332, an application for involuntary commitment is commenced, which may be accompanied by an order of detention described in Subsection 26B-5-332(4); or

~~[(ii)]~~ (b) the patient makes a voluntary application for admission~~[-or]~~.

~~[(iii) before expiration of the 24 hour period, a licensed physician, licensed physician assistant, licensed nurse practitioner, or designated examiner examines the patient and certifies in writing that:]~~

~~[(A) the patient, due to mental illness, poses a substantial danger to self or others;]~~

~~[(B) additional time is necessary for evaluation and treatment of the patient's mental~~

illness; and]

~~[(C) there is no appropriate less-restrictive alternative to commitment to evaluate and treat the patient's mental illness.]~~

~~[(b) A patient described in Subsection (3)(a)(iii) may be held for a maximum of 48 hours after the 24-hour period described in Subsection (3)(a) expires, excluding Saturdays, Sundays, and legal holidays.]~~

~~[(c) Subsection (3)(a)(iii) applies to an adult patient.]~~

(4) Upon a written application described in Subsection (1)(a) or the observation and belief described in Subsection (1)(b)(i), the adult shall be:

(a) taken into a peace officer's protective custody, by reasonable means, if necessary for public safety; and

(b) transported for temporary commitment to a facility designated by the local mental health authority, by means of:

(i) an ambulance, if the adult meets any of the criteria described in Section 26B-4-119;

(ii) an ambulance, if a peace officer is not necessary for public safety, and transportation arrangements are made by a physician, physician assistant, nurse practitioner, designated examiner, or mental health officer;

(iii) the city, town, or municipal law enforcement authority with jurisdiction over the location where the adult is present, if the adult is not transported by ambulance;

(iv) the county sheriff, if the designated facility is outside of the jurisdiction of the law enforcement authority described in Subsection (4)(b)(iii) and the adult is not transported by ambulance; or

(v) nonemergency secured behavioral health transport as that term is defined in Section 26B-4-101.

(5) Notwithstanding Subsection (4):

(a) an individual shall be transported by ambulance to an appropriate medical facility for treatment if the individual requires physical medical attention;

(b) if an officer has probable cause to believe, based on the officer's experience and de-escalation training that taking an individual into protective custody or transporting an individual for temporary commitment would increase the risk of substantial danger to the individual or others, a peace officer may exercise discretion to not take the individual into

custody or transport the individual, as permitted by policies and procedures established by the officer's law enforcement agency and any applicable federal or state statute, or case law; and

(c) if an officer exercises discretion under Subsection (4)(b) to not take an individual into protective custody or transport an individual, the officer shall document in the officer's report the details and circumstances that led to the officer's decision.

(6) (a) The local mental health authority shall inform an adult patient committed under this section of the reason for commitment.

(b) An adult patient committed under this section has the right to:

(i) within three hours after arrival at the local mental health authority, make a telephone call, at the expense of the local mental health authority, to an individual of the patient's choice; and

(ii) see and communicate with an attorney.

(7) (a) Title 63G, Chapter 7, Governmental Immunity Act of Utah, applies to this section.

(b) This section does not create a special duty of care.

(8) (a) A local mental health authority shall provide discharge instructions to each individual committed under this section at or before the time the individual is discharged from the local mental health authority's custody, regardless of whether the individual is discharged by being released, taken into a peace officer's protective custody, transported to a medical facility or other facility, or other circumstances.

(b) Discharge instructions provided under Subsection (8)(a) shall include:

(i) a summary of why the individual was committed to the local mental health authority;

(ii) detailed information about why the individual is being discharged from the local mental health authority's custody;

(iii) a safety plan for the individual based on the individual's mental illness or mental or emotional state;

(iv) notification to the individual's primary care provider, if applicable;

(v) if the individual is discharged without food, housing, or economic security, a referral to appropriate services, if such services exist in the individual's community;

(vi) the phone number to call or text for a crisis services hotline, and information about

the availability of peer support services;

(vii) a copy of any psychiatric advance directive presented to the local mental health authority, if applicable;

(viii) information about how to establish a psychiatric advance directive if one was not presented to the local mental health authority;

(ix) as applicable, information about medications that were changed or discontinued during the commitment;

(x) a list of any screening or diagnostic tests conducted during the commitment;

(xi) a summary of therapeutic treatments provided during the commitment;

(xii) any laboratory work, including blood samples or imaging, that was completed or attempted during the commitment; and

(xiii) information about how to contact the local mental health authority if needed.

(c) If an individual's medications were changed, or if an individual was prescribed new medications while committed under this section, discharge instructions provided under Subsection (8)(a) shall include a clinically appropriate supply of medications, as determined by a licensed health care provider, to allow the individual time to access another health care provider or follow-up appointment.

(d) If an individual refuses to accept discharge instructions, the local mental health authority shall document the refusal in the individual's medical record.

(e) If an individual's discharge instructions include referrals to services under Subsection (8)(b)(v), the local mental health authority shall document those referrals in the individual's medical record.

(f) The local mental health authority shall attempt to follow up with a discharged individual at least 48 hours after discharge, and may use peer support professionals when performing follow-up care or developing a continuing care plan.

Section 6. Section **26B-5-331 (Effective 07/01/24)** is amended to read:

26B-5-331 (Effective 07/01/24). Temporary commitment -- Requirements and procedures -- Rights.

(1) An adult shall be temporarily, involuntarily committed to a local mental health authority upon:

(a) a written application that:

(i) is completed by a responsible individual who has reason to know, stating a belief that the adult, due to mental illness, is likely to pose substantial danger to self or others if not restrained and stating the personal knowledge of the adult's condition or circumstances that lead to the individual's belief; and

(ii) includes a certification by a licensed physician, licensed physician assistant, licensed nurse practitioner, or designated examiner stating that the physician, physician assistant, nurse practitioner, or designated examiner has examined the adult within a three-day period immediately preceding the certification, and that the physician, physician assistant, nurse practitioner, or designated examiner is of the opinion that, due to mental illness, the adult poses a substantial danger to self or others; or

(b) a peace officer or a mental health officer:

(i) observing an adult's conduct that gives the peace officer or mental health officer probable cause to believe that:

(A) the adult has a mental illness; and

(B) because of the adult's mental illness and conduct, the adult poses a substantial danger to self or others; and

(ii) completing a temporary commitment application that:

(A) is on a form prescribed by the division;

(B) states the peace officer's or mental health officer's belief that the adult poses a substantial danger to self or others;

(C) states the specific nature of the danger;

(D) provides a summary of the observations upon which the statement of danger is based; and

(E) provides a statement of the facts that called the adult to the peace officer's or mental health officer's attention.

(2) If at any time a patient committed under this section no longer meets the commitment criteria described in Subsection (1), the local mental health authority or the local mental health authority's designee shall:

(a) document the change and release the patient[-]; and

(b) if the patient was admitted under Subsection (1)(b), notify the peace officer or mental health officer of the patient's release.

(3) ~~[(a)]~~ A patient committed under this section may be held for a maximum of ~~[24]~~ 72 hours after commitment, excluding Saturdays, Sundays, and legal holidays, unless:

~~[(i)]~~ (a) as described in Section 26B-5-332, an application for involuntary commitment is commenced, which may be accompanied by an order of detention described in Subsection 26B-5-332(4); or

~~[(ii)]~~ (b) the patient makes a voluntary application for admission~~[-or]~~.

~~[(iii)]~~ before expiration of the 24 hour period, a licensed physician, licensed physician assistant, licensed nurse practitioner, or designated examiner examines the patient and certifies in writing that:]

~~[(A)]~~ the patient, due to mental illness, poses a substantial danger to self or others;]

~~[(B)]~~ additional time is necessary for evaluation and treatment of the patient's mental illness; and]

~~[(C)]~~ there is no appropriate less-restrictive alternative to commitment to evaluate and treat the patient's mental illness.]

~~[(b)]~~ A patient described in Subsection (3)(a)(iii) may be held for a maximum of 48 hours after the 24 hour period described in Subsection (3)(a) expires, excluding Saturdays, Sundays, and legal holidays.]

~~[(c)]~~ Subsection (3)(a)(iii) applies to an adult patient.]

(4) Upon a written application described in Subsection (1)(a) or the observation and belief described in Subsection (1)(b)(i), the adult shall be:

(a) taken into a peace officer's protective custody, by reasonable means, if necessary for public safety; and

(b) transported for temporary commitment to a facility designated by the local mental health authority, by means of:

(i) an ambulance, if the adult meets any of the criteria described in Section 26B-4-119;

(ii) an ambulance, if a peace officer is not necessary for public safety, and transportation arrangements are made by a physician, physician assistant, nurse practitioner, designated examiner, or mental health officer;

(iii) the city, town, or municipal law enforcement authority with jurisdiction over the location where the adult is present, if the adult is not transported by ambulance;

(iv) the county sheriff, if the designated facility is outside of the jurisdiction of the law

enforcement authority described in Subsection (4)(b)(iii) and the adult is not transported by ambulance; or

(v) nonemergency secured behavioral health transport as that term is defined in Section 53-2d-101.

(5) Notwithstanding Subsection (4):

(a) an individual shall be transported by ambulance to an appropriate medical facility for treatment if the individual requires physical medical attention;

(b) if an officer has probable cause to believe, based on the officer's experience and de-escalation training that taking an individual into protective custody or transporting an individual for temporary commitment would increase the risk of substantial danger to the individual or others, a peace officer may exercise discretion to not take the individual into custody or transport the individual, as permitted by policies and procedures established by the officer's law enforcement agency and any applicable federal or state statute, or case law; and

(c) if an officer exercises discretion under Subsection (4)(b) to not take an individual into protective custody or transport an individual, the officer shall document in the officer's report the details and circumstances that led to the officer's decision.

(6) (a) The local mental health authority shall inform an adult patient committed under this section of the reason for commitment.

(b) An adult patient committed under this section has the right to:

(i) within three hours after arrival at the local mental health authority, make a telephone call, at the expense of the local mental health authority, to an individual of the patient's choice; and

(ii) see and communicate with an attorney.

(7) (a) Title 63G, Chapter 7, Governmental Immunity Act of Utah, applies to this section.

(b) This section does not create a special duty of care.

(8) (a) A local mental health authority shall provide discharge instructions to each individual committed under this section at or before the time the individual is discharged from the local mental health authority's custody, regardless of whether the individual is discharged by being released, taken into a peace officer's protective custody, transported to a medical facility or other facility, or other circumstances.

(b) Discharge instructions provided under Subsection (8)(a) shall include:

(i) a summary of why the individual was committed to the local mental health authority;

(ii) detailed information about why the individual is being discharged from the local mental health authority's custody;

(iii) a safety plan for the individual based on the individual's mental illness or mental or emotional state;

(iv) notification to the individual's primary care provider, if applicable;

(v) if the individual is discharged without food, housing, or economic security, a referral to appropriate services, if such services exist in the individual's community;

(vi) the phone number to call or text for a crisis services hotline, and information about the availability of peer support services;

(vii) a copy of any psychiatric advance directive presented to the local mental health authority, if applicable;

(viii) information about how to establish a psychiatric advance directive if one was not presented to the local mental health authority;

(ix) as applicable, information about medications that were changed or discontinued during the commitment;

(x) a list of any screening or diagnostic tests conducted during the commitment;

(xi) a summary of therapeutic treatments provided during the commitment;

(xii) any laboratory work, including blood samples or imaging, that was completed or attempted during the commitment; and

(xiii) information about how to contact the local mental health authority if needed.

(c) If an individual's medications were changed, or if an individual was prescribed new medications while committed under this section, discharge instructions provided under Subsection (8)(a) shall include a clinically appropriate supply of medications, as determined by a licensed health care provider, to allow the individual time to access another health care provider or follow-up appointment.

(d) If an individual refuses to accept discharge instructions, the local mental health authority shall document the refusal in the individual's medical record.

(e) If an individual's discharge instructions include referrals to services under

Subsection (8)(b)(v), the local mental health authority shall document those referrals in the individual's medical record.

(f) The local mental health authority shall attempt to follow up with a discharged individual at least 48 hours after discharge, and may use peer support professionals when performing follow-up care or developing a continuing care plan.

Section 7. Section **26B-5-332** is amended to read:

26B-5-332. Involuntary commitment under court order -- Examination -- Hearing -- Power of court -- Findings required -- Costs.

(1) A responsible individual who has credible knowledge of an adult's mental illness and the condition or circumstances that have led to the adult's need to be involuntarily committed may initiate an involuntary commitment court proceeding by filing, in the court in the county where the proposed patient resides or is found, a written application that includes:

(a) unless the court finds that the information is not reasonably available, the proposed patient's:

(i) name;

(ii) date of birth; and

(iii) social security number;

(b) (i) a certificate of a licensed physician or a designated examiner stating that within the seven-day period immediately preceding the certification, the physician or designated examiner examined the proposed patient and is of the opinion that the proposed patient has a mental illness and should be involuntarily committed; or

(ii) a written statement by the applicant that:

(A) the proposed patient has been requested to, but has refused to, submit to an examination of mental condition by a licensed physician or designated examiner;

(B) is sworn to under oath; and

(C) states the facts upon which the application is based; and

(c) a statement whether the proposed patient has previously been under an assisted outpatient treatment order, if known by the applicant.

(2) Before issuing a judicial order, the court:

(a) shall require the applicant to consult with the appropriate local mental health authority at or before the hearing; and

(b) may direct a mental health professional from the local mental health authority to interview the applicant and the proposed patient to determine the existing facts and report the existing facts to the court.

(3) The court may issue an order, directed to a mental health officer or peace officer, to immediately place a proposed patient in the custody of a local mental health authority or in a temporary emergency facility, as described in Section 26B-5-334, to be detained for the purpose of examination if:

(a) the court finds from the application, any other statements under oath, or any reports from a mental health professional that there is a reasonable basis to believe that the proposed patient has a mental illness that poses a danger to self or others and requires involuntary commitment pending examination and hearing; or

(b) the proposed patient refuses to submit to an interview with a mental health professional as directed by the court or to go to a treatment facility voluntarily.

(4) (a) The court shall provide notice of commencement of proceedings for involuntary commitment, setting forth the allegations of the application and any reported facts, together with a copy of any official order of detention, to a proposed patient before, or upon, placement of the proposed patient in the custody of a local mental health authority or, with respect to any proposed patient presently in the custody of a local mental health authority whose status is being changed from voluntary to involuntary, upon the filing of an application for that purpose with the court.

(b) The place of detention shall maintain a copy of the order of detention.

(5) (a) The court shall provide notice of commencement of proceedings for involuntary commitment as soon as practicable to the applicant, any legal guardian, any immediate adult family members, legal counsel for the parties involved, the local mental health authority or the local mental health authority's designee, and any other persons whom the proposed patient or the court designates.

(b) Except as provided in Subsection (5)(c), the notice under Subsection (5)(a) shall advise the persons that a hearing may be held within the time provided by law.

(c) If the proposed patient refuses to permit release of information necessary for provisions of notice under this subsection, the court shall determine the extent of notice.

(6) Proceedings for commitment of an individual under 18 years old to a local mental

health authority may be commenced in accordance with Part 4, Commitment of Persons Under Age 18.

(7) (a) The court may, in the court's discretion, transfer the case to any other district court within this state, if the transfer will not be adverse to the interest of the proposed patient.

(b) If a case is transferred under Subsection (7)(a), the parties to the case may be transferred and the local mental health authority may be substituted in accordance with Utah Rules of Civil Procedure, Rule 25.

(8) Within 24 hours, excluding Saturdays, Sundays, and legal holidays, of the issuance of a judicial order, or after commitment of a proposed patient to a local mental health authority or the local mental health authority's designee under court order for detention or examination, the court shall appoint two designated examiners:

(a) who did not sign the civil commitment application nor the civil commitment certification under Subsection (1);

(b) one of whom is a licensed physician; and

(c) one of whom may be designated by the proposed patient or the proposed patient's counsel, if that designated examiner is reasonably available.

(9) The court shall schedule a hearing to be held within 10 calendar days after the day on which the designated examiners are appointed.

(10) (a) The designated examiners shall:

(i) conduct the examinations separately;

(ii) conduct the examinations at the home of the proposed patient, at a hospital or other medical facility, or at any other suitable place, including through telehealth, that is not likely to have a harmful effect on the proposed patient's health;

(iii) inform the proposed patient, if not represented by an attorney:

(A) that the proposed patient does not have to say anything;

(B) of the nature and reasons for the examination;

(C) that the examination was ordered by the court;

(D) that any information volunteered could form part of the basis for the proposed patient's involuntary commitment;

(E) that findings resulting from the examination will be made available to the court;

and

(F) that the designated examiner may, under court order, obtain the proposed patient's mental health records; and

(iv) within 24 hours of examining the proposed patient, report to the court, orally or in writing, whether the proposed patient is mentally ill, has agreed to voluntary commitment, as described in Section 26B-5-360, or has acceptable programs available to the proposed patient without court proceedings.

(b) If a designated examiner reports orally under Subsection (10)(a), the designated examiner shall immediately send a written report to the clerk of the court.

(11) If a designated examiner is unable to complete an examination on the first attempt because the proposed patient refuses to submit to the examination, the court shall fix a reasonable compensation to be paid to the examiner.

(12) If the local mental health authority, the local mental health authority's designee, or a medical examiner determines before the court hearing that the conditions justifying the findings leading to a commitment hearing no longer exist, the local mental health authority, the local mental health authority's designee, or the medical examiner shall immediately report the determination to the court.

(13) The court may terminate the proceedings and dismiss the application at any time, including before the hearing, if the designated examiners or the local mental health authority or the local mental health authority's designee informs the court that the proposed patient:

(a) does not meet the criteria in Subsection (16);

(b) has agreed to voluntary commitment, as described in Section 26B-5-360;

(c) has acceptable options for treatment programs that are available without court proceedings; or

(d) meets the criteria for assisted outpatient treatment described in Section 26B-5-351.

(14) (a) Before the hearing, the court shall provide the proposed patient an opportunity to be represented by counsel, and if neither the proposed patient nor others provide counsel, the court shall appoint counsel and allow counsel sufficient time to consult with the proposed patient before the hearing.

(b) In the case of an indigent proposed patient, the county in which the proposed patient resides or is found shall make payment of reasonable attorney fees for counsel, as determined by the court.

(15) (a) (i) The court shall afford the proposed patient, the applicant, and any other person to whom notice is required to be given an opportunity to appear at the hearing, to testify, and to present and cross-examine witnesses.

(ii) The court may, in the court's discretion, receive the testimony of any other person.

(iii) The court may allow a waiver of the proposed patient's right to appear for good cause, which cause shall be set forth in the record, or an informed waiver by the patient, which shall be included in the record.

(b) The court is authorized to exclude any person not necessary for the conduct of the proceedings and may, upon motion of counsel, require the testimony of each designated examiner to be given out of the presence of any other designated examiners.

(c) The court shall conduct the hearing in as informal a manner as may be consistent with orderly procedure, and in a physical setting that is not likely to have a harmful effect on the mental health of the proposed patient, while preserving the due process rights of the proposed patient.

(d) The court shall consider any relevant historical and material information that is offered, subject to the rules of evidence, including reliable hearsay under Utah Rules of Evidence, Rule 1102.

(e) (i) A local mental health authority or the local mental health authority's designee or the physician in charge of the proposed patient's care shall, at the time of the hearing, provide the court with the following information:

(A) the detention order;

(B) admission notes;

(C) the diagnosis;

(D) any doctors' orders;

(E) progress notes;

(F) nursing notes;

(G) medication records pertaining to the current commitment; and

(H) whether the proposed patient has previously been civilly committed or under an order for assisted outpatient treatment.

(ii) The information described in Subsection (15)(e)(i) shall also be supplied to the proposed patient's counsel at the time of the hearing, and at any time prior to the hearing upon

request.

(16) (a) The court shall order commitment of an adult proposed patient to a local mental health authority if, upon completion of the hearing and consideration of the information presented, the court finds by clear and convincing evidence that:

(i) ~~[the proposed patient has a mental illness]~~ as a result of mental illness and based on recent actions, omissions, or behaviors, the proposed patient:

(A) poses a substantial danger to self or others;

(B) lacks the ability to engage in a rational decision-making process regarding the acceptance of mental treatment as demonstrated by evidence of inability to weigh the possible risks of accepting or rejecting treatment;

(C) lacks the capacity to provide the basic necessities of life, such as food, clothing, or shelter; or

(D) has demonstrated an inability to exercise sufficient behavioral control to avoid serious criminal justice involvement, as described in Subsection (16)(d);

~~[(ii) because of the proposed patient's mental illness the proposed patient poses a substantial danger to self or others;]~~

~~[(iii) the proposed patient lacks the ability to engage in a rational decision-making process regarding the acceptance of mental treatment as demonstrated by evidence of inability to weigh the possible risks of accepting or rejecting treatment;]~~

~~[(iv)]~~ (ii) there is no appropriate less-restrictive alternative to a court order of commitment; and

~~[(v)]~~ (iii) the local mental health authority can provide the proposed patient with treatment that is adequate and appropriate to the proposed patient's conditions and needs.

(b) (i) If, at the hearing, the court determines that the proposed patient has a mental illness but does not meet the other criteria described in Subsection (16)(a), the court may consider whether the proposed patient meets the criteria for assisted outpatient treatment under Section 26B-5-351.

(ii) The court may order the proposed patient to receive assisted outpatient treatment in accordance with Section 26B-5-351 if, at the hearing, the court finds the proposed patient meets the criteria for assisted outpatient treatment under Section 26B-5-351.

(iii) If the court determines that neither the criteria for commitment under Subsection

(16)(a) nor the criteria for assisted outpatient treatment under Section 26B-5-351 are met, the court shall dismiss the proceedings after the hearing.

(c) The court shall maintain a current list of patients proposed for civil commitment who qualify for civil commitment under Subsections (16)(a)(i) and (ii), but for whom the local mental health authority is unable to provide treatment as described in Subsection (16)(a)(iii).

(d) An individual demonstrates an inability to exercise sufficient behavioral control to avoid serious criminal justice involvement if the individual has been named as a defendant in at least ten criminal cases, with at least one felony charge in each case, within the previous five years.

(17) (a) (i) The order of commitment shall designate the period for which the patient shall be treated.

(ii) If the patient is not under an order of commitment at the time of the hearing, the patient's treatment period may not exceed six months without a review hearing.

(iii) Upon a review hearing, to be commenced before the expiration of the previous order of commitment, an order for commitment may be for an indeterminate period, if the court finds by clear and convincing evidence that the criteria described in Subsection (16) will last for an indeterminate period.

(b) (i) The court shall maintain a current list of all patients under the court's order of commitment and review the list to determine those patients who have been under an order of commitment for the court designated period.

(ii) At least two weeks before the expiration of the designated period of any order of commitment still in effect, the court that entered the original order of commitment shall inform the appropriate local mental health authority or the local mental health authority's designee of the expiration.

(iii) Upon receipt of the information described in Subsection (17)(b)(ii), the local mental health authority or the local mental health authority's designee shall immediately reexamine the reasons upon which the order of commitment was based.

(iv) If, after reexamination under Subsection (17)(b)(iii), the local mental health authority or the local mental health authority's designee determines that the conditions justifying commitment no longer exist, the local mental health authority or the local mental health authority's designee shall discharge the patient from involuntary commitment and

865 immediately report the discharge to the court.

866 (v) If, after reexamination under Subsection (17)(b)(iii), the local mental health
867 authority or the local mental health authority's designee determines that the conditions
868 justifying commitment continue to exist, the court shall immediately appoint two designated
869 examiners and proceed under Subsections (8) through (14).

870 (c) (i) The local mental health authority or the local mental health authority's designee
871 responsible for the care of a patient under an order of commitment for an indeterminate period
872 shall, at six-month intervals, reexamine the reasons upon which the order of indeterminate
873 commitment was based.

874 (ii) If the local mental health authority or the local mental health authority's designee
875 determines that the conditions justifying commitment no longer exist, the local mental health
876 authority or the local mental health authority's designee shall discharge the patient from the
877 local mental health authority's or the local mental health authority designee's custody and
878 immediately report the discharge to the court.

879 (iii) If the local mental health authority or the local mental health authority's designee
880 determines that the conditions justifying commitment continue to exist, the local mental health
881 authority or the local mental health authority's designee shall send a written report of the
882 findings to the court.

883 (iv) A patient and the patient's counsel of record shall be notified in writing that the
884 involuntary commitment will be continued under Subsection (17)(c)(iii), the reasons for the
885 decision to continue, and that the patient has the right to a review hearing by making a request
886 to the court.

887 (v) Upon receiving a request under Subsection (17)(c)(iv), the court shall immediately
888 appoint two designated examiners and proceed under Subsections (8) through (14).

889 (18) (a) Any patient committed as a result of an original hearing or a patient's legally
890 designated representative who is aggrieved by the findings, conclusions, and order of the court
891 entered in the original hearing has the right to a new hearing upon a petition filed with the court
892 within 30 days after the day on which the court order is entered.

893 (b) The petition shall allege error or mistake in the findings, in which case the court
894 shall appoint three impartial designated examiners previously unrelated to the case to conduct
895 an additional examination of the patient.

(c) Except as provided in Subsection (18)(b), the court shall, in all other respects, conduct the new hearing in the manner otherwise permitted.

(19) The county in which the proposed patient resides or is found shall pay the costs of all proceedings under this section.

(20) (a) A local mental health authority shall provide discharge instructions to each individual committed under this section at or before the time the individual is discharged from the local mental health authority's custody, regardless of the circumstances under which the individual is discharged.

(b) Discharge instructions provided under Subsection (20)(a) shall include:

(i) a summary of why the individual was committed to the local mental health authority;

(ii) detailed information about why the individual is being discharged from the local mental health authority's custody;

(iii) a safety plan for the individual based on the individual's mental illness or mental or emotional state;

(iv) notification to the individual's primary care provider, if applicable;

(v) if the individual is discharged without food, housing, or economic security, a referral to appropriate services, if such services exist in the individual's community;

(vi) the phone number to call or text for a crisis services hotline, and information about the availability of peer support services;

(vii) a copy of any psychiatric advance directive presented to the local mental health authority, if applicable;

(viii) information about how to establish a psychiatric advance directive if one was not presented to the local mental health authority;

(ix) as applicable, information about medications that were changed or discontinued during the commitment;

(x) a list of any screening or diagnostic tests conducted during the commitment;

(xi) a summary of therapeutic treatments provided during the commitment;

(xii) any laboratory work, including blood samples or imaging, that was completed or attempted during the commitment; and

(xiii) information about how to contact the local mental health authority if needed.

(c) If an individual's medications were changed, or if an individual was prescribed new medications while committed under this section, discharge instructions provided under Subsection (20)(a) shall include a clinically appropriate supply of medications, as determined by a licensed health care provider, to allow the individual time to access another health care provider or follow-up appointment.

(d) If an individual refuses to accept discharge instructions, the local mental health authority shall document the refusal in the individual's medical record.

(e) If an individual's discharge instructions include referrals to services under Subsection (20)(b)(v), the local mental health authority shall document those referrals in the individual's medical record.

(f) The local mental health authority shall attempt to follow up with a discharged individual at least 48 hours after discharge, and may use peer support professionals when performing follow-up care or developing a continuing care plan.

Section 8. Section **26B-5-351** is amended to read:

26B-5-351. Assisted outpatient treatment proceedings.

(1) A responsible individual who has credible knowledge of an adult's mental illness and the condition or circumstances that have led to the adult's need for assisted outpatient treatment may file, in the court in the county where the proposed patient resides or is found, a written application that includes:

(a) unless the court finds that the information is not reasonably available, the proposed patient's:

(i) name;

(ii) date of birth; and

(iii) social security number; and

(b) (i) a certificate of a licensed physician or a designated examiner stating that within the seven-day period immediately preceding the certification, the physician or designated examiner examined the proposed patient and is of the opinion that the proposed patient has a mental illness and should be involuntarily committed; or

(ii) a written statement by the applicant that:

(A) the proposed patient has been requested to, but has refused to, submit to an examination of mental condition by a licensed physician or designated examiner;

(B) is sworn to under oath; and

(C) states the facts upon which the application is based.

(2) (a) Subject to Subsection (2)(b), before issuing a judicial order, the court may require the applicant to consult with the appropriate local mental health authority, and the court may direct a mental health professional from that local mental health authority to interview the applicant and the proposed patient to determine the existing facts and report them to the court.

(b) The consultation described in Subsection (2)(a):

(i) may take place at or before the hearing; and

(ii) is required if the local mental health authority appears at the hearing.

(3) If the proposed patient refuses to submit to an interview described in Subsection (2)(a) or an examination described in Subsection (8), the court may issue an order, directed to a mental health officer or peace officer, to immediately place the proposed patient into the custody of a local mental health authority or in a temporary emergency facility, as provided in Section 26B-5-334, to be detained for the purpose of examination.

(4) Notice of commencement of proceedings for assisted outpatient treatment, setting forth the allegations of the application and any reported facts, together with a copy of any official order of detention, shall:

(a) be provided by the court to a proposed patient before, or upon, placement into the custody of a local mental health authority or, with respect to any proposed patient presently in the custody of a local mental health authority;

(b) be maintained at the proposed patient's place of detention, if any;

(c) be provided by the court as soon as practicable to the applicant, any legal guardian, any immediate adult family members, legal counsel for the parties involved, the local mental health authority or its designee, and any other person whom the proposed patient or the court shall designate; and

(d) advise that a hearing may be held within the time provided by law.

(5) The court may, in its discretion, transfer the case to any other court within this state, provided that the transfer will not be adverse to the interest of the proposed patient.

(6) Within 24 hours, excluding Saturdays, Sundays, and legal holidays, of the issuance of a judicial order, or after commitment of a proposed patient to a local mental health authority or its designee under court order for detention in order to complete an examination, the court

shall appoint two designated examiners:

(a) who did not sign the assisted outpatient treatment application nor the certification described in Subsection (1);

(b) one of whom is a licensed physician; and

(c) one of whom may be designated by the proposed patient or the proposed patient's counsel, if that designated examiner is reasonably available.

(7) The court shall schedule a hearing to be held within 10 calendar days of the day on which the designated examiners are appointed.

(8) The designated examiners shall:

(a) conduct their examinations separately;

(b) conduct the examinations at the home of the proposed patient, at a hospital or other medical facility, or at any other suitable place that is not likely to have a harmful effect on the proposed patient's health;

(c) inform the proposed patient, if not represented by an attorney:

(i) that the proposed patient does not have to say anything;

(ii) of the nature and reasons for the examination;

(iii) that the examination was ordered by the court;

(iv) that any information volunteered could form part of the basis for the proposed patient to be ordered to receive assisted outpatient treatment; and

(v) that findings resulting from the examination will be made available to the court;

and

(d) within 24 hours of examining the proposed patient, report to the court, orally or in writing, whether the proposed patient is mentally ill. If the designated examiner reports orally, the designated examiner shall immediately send a written report to the clerk of the court.

(9) If a designated examiner is unable to complete an examination on the first attempt because the proposed patient refuses to submit to the examination, the court shall fix a reasonable compensation to be paid to the examiner.

(10) If the local mental health authority, its designee, or a medical examiner determines before the court hearing that the conditions justifying the findings leading to an assisted outpatient treatment hearing no longer exist, the local mental health authority, its designee, or the medical examiner shall immediately report that determination to the court.

(11) The court may terminate the proceedings and dismiss the application at any time, including prior to the hearing, if the designated examiners or the local mental health authority or its designee informs the court that the proposed patient does not meet the criteria in Subsection (14).

(12) Before the hearing, an opportunity to be represented by counsel shall be afforded to the proposed patient, and if neither the proposed patient nor others provide counsel, the court shall appoint counsel and allow counsel sufficient time to consult with the proposed patient before the hearing. In the case of an indigent proposed patient, the payment of reasonable attorney fees for counsel, as determined by the court, shall be made by the county in which the proposed patient resides or is found.

(13) (a) All persons to whom notice is required to be given shall be afforded an opportunity to appear at the hearing, to testify, and to present and cross-examine witnesses. The court may, in its discretion, receive the testimony of any other individual. The court may allow a waiver of the proposed patient's right to appear for good cause, which cause shall be set forth in the record, or an informed waiver by the patient, which shall be included in the record.

(b) The court is authorized to exclude all individuals not necessary for the conduct of the proceedings and may, upon motion of counsel, require the testimony of each examiner to be given out of the presence of any other examiners.

(c) The hearing shall be conducted in as informal a manner as may be consistent with orderly procedure, and in a physical setting that is not likely to have a harmful effect on the mental health of the proposed patient.

(d) The court shall consider all relevant historical and material information that is offered, subject to the rules of evidence, including reliable hearsay under Rule 1102, Utah Rules of Evidence.

(e) (i) A local mental health authority or its designee, or the physician in charge of the proposed patient's care shall, at the time of the hearing, provide the court with the following information:

(A) the detention order, if any;

(B) admission notes, if any;

(C) the diagnosis, if any;

(D) doctor's orders, if any;

1051 (E) progress notes, if any;
1052 (F) nursing notes, if any; and
1053 (G) medication records, if any.
1054 (ii) The information described in Subsection (13)(e)(i) shall also be provided to the
1055 proposed patient's counsel:
1056 (A) at the time of the hearing; and
1057 (B) at any time prior to the hearing, upon request.
1058 (14) (a) The court shall order a proposed patient to assisted outpatient treatment if,
1059 upon completion of the hearing and consideration of the information presented, the court finds
1060 by clear and convincing evidence that:
1061 ~~[(a)]~~ (i) ~~[the proposed patient has]~~ as a result of a mental illness and based on recent
1062 actions, omissions, or behaviors, the proposed patient:
1063 (A) lacks the ability to engage in a rational decision-making process regarding the
1064 acceptance of mental health treatment, as demonstrated by evidence of inability to weigh the
1065 possible risks of accepting or rejecting treatment;
1066 (B) has demonstrated an inability to exercise sufficient behavioral control to avoid
1067 serious criminal justice involvement, as described in Subsection (14)(b);
1068 (C) lacks the capacity to provide the basic necessities of life, such as food, clothing, or
1069 shelter; or
1070 (D) needs assisted outpatient treatment in order to prevent relapse or deterioration that
1071 is likely to result in the proposed patient posing a substantial danger to self or others;and
1072 ~~[(b)]~~ (ii) there is no appropriate less-restrictive alternative to a court order for assisted
1073 outpatient treatment~~[, and]~~.
1074 ~~[(c) (i) the proposed patient lacks the ability to engage in a rational decision-making~~
1075 ~~process regarding the acceptance of mental health treatment, as demonstrated by evidence of~~
1076 ~~inability to weigh the possible risks of accepting or rejecting treatment; or]~~
1077 ~~[(ii) the proposed patient needs assisted outpatient treatment in order to prevent relapse~~
1078 ~~or deterioration that is likely to result in the proposed patient posing a substantial danger to self~~
1079 ~~or others.]~~
1080 (b) An individual demonstrates an inability to exercise sufficient behavioral control to
1081 avoid serious criminal justice involvement if the individual has been named as a defendant in at

1082 least ten criminal cases, with at least one felony charge in each case, within the previous five
1083 years.

1084 (15) The court shall provide a copy of an order described in Subsection (14)(a) to the
1085 local mental health authority or the local mental health authority's designee.

1086 (16) Upon receiving an order under Subsection (15), the local mental health authority
1087 or the local mental health authority's designee shall create an individualized treatment plan, for
1088 approval by the court, which shall include, as appropriate:

1089 (a) outpatient care and services, including psychosocial rehabilitation;

1090 (b) case management;

1091 (c) medication management;

1092 (d) substance use treatment services; and

1093 (e) input from the proposed patient, if possible.

1094 (17) The local mental health authority or the local mental health authority's designee
1095 shall provide assisted outpatient treatment pursuant to an order approved under Subsection
1096 (16).

1097 (18) A court order for assisted outpatient treatment does not create an independent
1098 authority to forcibly medicate a patient.

1099 (19) The court may order the applicant or a close relative of the patient to be the
1100 patient's personal representative, as described in 45 C.F.R. Sec. 164.502(g), for purposes of the
1101 patient's mental health treatment.

1102 ~~[(16)]~~ (20) In the absence of the findings described in Subsection (14), the court, after
1103 the hearing, shall dismiss the proceedings.

1104 ~~[(17)]~~ (21) (a) The assisted outpatient treatment order shall designate the period for
1105 which the patient shall be treated, which may not exceed 12 months without a review hearing.

1106 (b) At a review hearing, the court may extend the duration of an assisted outpatient
1107 treatment order by up to 12 months, if:

1108 (i) the court finds by clear and convincing evidence that the patient meets the
1109 conditions described in Subsection (14); or

1110 (ii) (A) the patient does not appear at the review hearing;

1111 (B) notice of the review hearing was provided to the patient's last known address by the
1112 applicant described in Subsection (1) or by a local mental health authority; and

1113 (C) the patient has appeared in court or signed an informed waiver within the previous
1114 18 months.

1115 (c) The court shall maintain a current list of all patients under its order of assisted
1116 outpatient treatment.

1117 (d) At least two weeks prior to the expiration of the designated period of any assisted
1118 outpatient treatment order still in effect, the court that entered the original order shall inform
1119 the appropriate local mental health authority or its designee.

1120 ~~[(18)]~~ (22) Costs of all proceedings under this section shall be paid by the county in
1121 which the proposed patient resides or is found.

1122 ~~[(19)]~~ (23) A court may not hold an individual in contempt for failure to comply with
1123 an assisted outpatient treatment order.

1124 ~~[(20)]~~ (24) As provided in Section [31A-22-651](#), a health insurance provider may not
1125 deny an insured the benefits of the insured's policy solely because the health care that the
1126 insured receives is provided under a court order for assisted outpatient treatment.

1127 Section 9. Section **26B-5-370** is amended to read:

1128 **26B-5-370. Establishment of the Utah Forensic Mental Health Facility.**

1129 (1) The Utah Forensic Mental Health Facility is hereby established ~~[and]~~.

1130 (2) The Utah Forensic Mental Health Facility shall be located on state land:

1131 (a) on the campus of the Utah State Hospital in Provo, Utah County, as long as the
1132 Utah State Hospital campus is located in Provo, Utah County; and

1133 (b) at a Utah State Hospital facility, when the division begins providing care to persons
1134 subject to the provisions of this chapter at dispersed facilities.

1135 Section 10. Section **26B-6-607** is amended to read:

1136 **26B-6-607. Temporary emergency commitment -- Observation and evaluation.**

1137 (1) The director of the division or his designee may temporarily commit an individual
1138 to the division and therefore, as a matter of course, to an intermediate care facility for people
1139 with an intellectual disability for observation and evaluation upon:

1140 (a) written application by a responsible person who has reason to know that the
1141 individual is in need of commitment, stating:

1142 (i) a belief that the individual has an intellectual disability and is likely to cause serious
1143 injury to self or others if not immediately committed;

1144 (ii) personal knowledge of the individual's condition; and

1145 (iii) the circumstances supporting that belief; or

1146 (b) certification by a licensed physician or designated intellectual disability

1147 professional stating that the physician or designated intellectual disability professional:

1148 (i) has examined the individual within a three-day period immediately preceding the
1149 certification; and

1150 (ii) is of the opinion that the individual has an intellectual disability, and that because
1151 of the individual's intellectual disability is likely to injure self or others if not immediately
1152 committed.

1153 (2) If the individual in need of commitment is not placed in the custody of the director
1154 or the director's designee by the person submitting the application, the director's or the
1155 director's designee may certify, either in writing or orally that the individual is in need of
1156 immediate commitment to prevent injury to self or others.

1157 (3) Upon receipt of the application required by Subsection (1)(a) and the certifications
1158 required by Subsections (1)(b) and (2), a peace officer may take the individual named in the
1159 application and certificates into custody, and may transport the individual to a designated
1160 intermediate care facility for people with an intellectual disability.

1161 (4) (a) An individual committed under this section may be held for a maximum of [24]
1162 72 hours, excluding Saturdays, Sundays, and legal holidays. At the expiration of that time, the
1163 individual shall be released unless proceedings for involuntary commitment have been
1164 commenced under Section [26B-6-608](#).

1165 (b) After proceedings for involuntary commitment have been commenced the
1166 individual shall be released unless an order of detention is issued in accordance with Section
1167 [26B-6-608](#).

1168 (5) If an individual is committed to the division under this section on the application of
1169 any person other than the individual's legal guardian, spouse, parent, or next of kin, the director
1170 or his designee shall immediately give notice of the commitment to the individual's legal
1171 guardian, spouse, parent, or next of kin, if known.

1172 (6) (a) The division or an intermediate care facility shall provide discharge instructions
1173 to each individual committed under this section at or before the time the individual is
1174 discharged from the custody of the division or intermediate care facility, regardless of whether

1175 the individual is discharged by being released or under other circumstances.

1176 (b) Discharge instructions provided under Subsection (6)(a) shall include:

1177 (i) a summary of why the individual was committed;

1178 (ii) detailed information about why the individual is being discharged;

1179 (iii) a safety plan for the individual based on the individual's intellectual disability and

1180 condition;

1181 (iv) notification to the individual's primary care provider, if applicable;

1182 (v) if the individual is discharged without food, housing, or economic security, a

1183 referral to appropriate services, if such services exist in the individual's community;

1184 (vi) the phone number to call or text for a crisis services hotline, and information about

1185 the availability of peer support services;

1186 (vii) a copy of any advance directive presented to the local mental health authority, if

1187 applicable;

1188 (viii) information about how to establish an advance directive if one was not presented

1189 to the division or intermediate care facility;

1190 (ix) as applicable, information about medications that were changed or discontinued

1191 during the commitment;

1192 (x) a list of any screening or diagnostic tests conducted during the commitment;

1193 (xi) a summary of therapeutic treatments provided during the commitment;

1194 (xii) any laboratory work, including blood samples or imaging, that was completed or

1195 attempted during the commitment; and

1196 (xiii) information about how to contact the division or intermediate care facility if

1197 needed.

1198 (c) If an individual's medications were changed, or if an individual was prescribed new

1199 medications while committed under this section, discharge instructions provided under

1200 Subsection (6)(a) shall include a clinically appropriate supply of medications, as determined by

1201 a licensed health care provider, to allow the individual time to access another health care

1202 provider or follow-up appointment.

1203 (d) If an individual refuses to accept discharge instructions, the division or intermediate

1204 care facility shall document the refusal in the individual's medical record.

1205 (e) If an individual's discharge instructions include referrals to services under

1206 Subsection (6)(b)(v), the division or intermediate care facility shall document those referrals in
1207 the individual's medical record.

1208 (f) The division shall attempt to follow up with a discharged individual at least 48
1209 hours after discharge, and may use peer support professionals when performing follow-up care
1210 or developing a continuing care plan.

1211 Section 11. Section **26B-6-608** is amended to read:

1212 **26B-6-608. Involuntary commitment -- Procedures -- Necessary findings --**
1213 **Periodic review.**

1214 (1) Any responsible person who has reason to know that an individual is in need of
1215 commitment, who has a belief that the individual has an intellectual disability, and who has
1216 personal knowledge of the conditions and circumstances supporting that belief, may commence
1217 proceedings for involuntary commitment by filing a written petition with the district court, or if
1218 the subject of the petition is less than 18 years old with the juvenile court, of the county in
1219 which the individual to be committed is physically located at the time the petition is filed. The
1220 application shall be accompanied by:

1221 (a) a certificate of a licensed physician or a designated intellectual disability
1222 professional, stating that within a seven-day period immediately preceding the certification, the
1223 physician or designated intellectual disability professional examined the individual and
1224 believes that the individual has an intellectual disability and is in need of involuntary
1225 commitment; or

1226 (b) a written statement by the petitioner that:

1227 (i) states that the individual was requested to, but refused to, submit to an examination
1228 for an intellectual disability by a licensed physician or designated intellectual disability
1229 professional, and that the individual refuses to voluntarily go to the division or an intermediate
1230 care facility for people with an intellectual disability recommended by the division for
1231 treatment;

1232 (ii) is under oath; and

1233 (iii) sets forth the facts on which the statement is based.

1234 (2) Before issuing a detention order, the court may require the petitioner to consult
1235 with personnel at the division or at an intermediate care facility for people with an intellectual
1236 disability and may direct a designated intellectual disability professional to interview the

petitioner and the individual to be committed, to determine the existing facts, and to report them to the court.

(3) The court may issue a detention order and may direct a peace officer to immediately take the individual to an intermediate care facility for people with an intellectual disability to be detained for purposes of an examination if the court finds from the petition, from other statements under oath, or from reports of physicians or designated intellectual disability professionals that there is a reasonable basis to believe that the individual to be committed:

- (a) poses an immediate danger of physical injury to self or others;
- (b) requires involuntary commitment pending examination and hearing;
- (c) the individual was requested but refused to submit to an examination by a licensed physician or designated intellectual disability professional; or
- (d) the individual refused to voluntarily go to the division or to an intermediate care facility for people with an intellectual disability recommended by the division.

(4) (a) If the court issues a detention order based on an application that did not include a certification by a designated intellectual disability professional or physician in accordance with Subsection (1)(a), the director or his designee shall within 24 hours after issuance of the detention order, excluding Saturdays, Sundays, and legal holidays, examine the individual, report the results of the examination to the court and inform the court:

- (i) whether the director or his designee believes that the individual has an intellectual disability; and
- (ii) whether appropriate treatment programs are available and will be used by the individual without court proceedings.

(b) If the report of the director or his designee is based on an oral report of the examiner, the examiner shall immediately send the results of the examination in writing to the clerk of the court.

(5) Immediately after an individual is involuntarily committed under a detention order or under Section 26B-6-607, the director or his designee shall inform the individual, orally and in writing, of his right to communicate with an attorney. If an individual desires to communicate with an attorney, the director or his designee shall take immediate steps to assist the individual in contacting and communicating with an attorney.

(6) (a) Immediately after commencement of proceedings for involuntary commitment,

1268 the court shall give notice of commencement of the proceedings to:

1269 (i) the individual to be committed;

1270 (ii) the applicant;

1271 (iii) any legal guardian of the individual;

1272 (iv) adult members of the individual's immediate family;

1273 (v) legal counsel of the individual to be committed, if any;

1274 (vi) the division; and

1275 (vii) any other person to whom the individual requests, or the court designates, notice
1276 to be given.

1277 (b) If an individual cannot or refuses to disclose the identity of persons to be notified,
1278 the extent of notice shall be determined by the court.

1279 (7) That notice shall:

1280 (a) set forth the allegations of the petition and all supporting facts;

1281 (b) be accompanied by a copy of any detention order issued under Subsection (3); and

1282 (c) state that a hearing will be held within the time provided by law, and give the time
1283 and place for that hearing.

1284 (8) The court may transfer the case and the custody of the individual to be committed
1285 to any other district court within the state, if:

1286 (a) there are no appropriate facilities for persons with an intellectual disability within
1287 the judicial district; and

1288 (b) the transfer will not be adverse to the interests of the individual.

1289 (9) (a) Within 24 hours, excluding Saturdays, Sundays, and legal holidays, after any
1290 order or commitment under a detention order, the court shall appoint two designated
1291 intellectual disability professionals to examine the individual. If requested by the individual's
1292 counsel, the court shall appoint a reasonably available, qualified person designated by counsel
1293 to be one of the examining designated intellectual disability professionals. The examinations
1294 shall be conducted:

1295 (i) separately;

1296 (ii) at the home of the individual to be committed, a hospital, an intermediate care
1297 facility for people with an intellectual disability, or any other suitable place not likely to have a
1298 harmful effect on the individual; and

1299 (iii) within a reasonable period of time after appointment of the examiners by the court.

1300 (b) The court shall set a time for a hearing to be held within 10 court days of the
1301 appointment of the examiners. However, the court may immediately terminate the proceedings
1302 and dismiss the application if, prior to the hearing date, the examiners, the director, or his
1303 designee informs the court that:

1304 (i) the individual does not have an intellectual disability; or

1305 (ii) treatment programs are available and will be used by the individual without court
1306 proceedings.

1307 (10) (a) Each individual has the right to be represented by counsel at the commitment
1308 hearing and in all preliminary proceedings. If neither the individual nor others provide counsel,
1309 the court shall appoint counsel and allow sufficient time for counsel to consult with the
1310 individual prior to any hearing.

1311 (b) If the individual is indigent, the county in which the individual was physically
1312 located when taken into custody shall pay reasonable attorney fees as determined by the court.

1313 (11) The division or a designated intellectual disability professional in charge of the
1314 individual's care shall provide all documented information on the individual to be committed
1315 and to the court at the time of the hearing. The individual's attorney shall have access to all
1316 documented information on the individual at the time of and prior to the hearing.

1317 (12) (a) The court shall provide an opportunity to the individual, the petitioner, and all
1318 other persons to whom notice is required to be given to appear at the hearing, to testify, and to
1319 present and cross-examine witnesses.

1320 (b) The court may, in its discretion:

1321 (i) receive the testimony of any other person;

1322 (ii) allow a waiver of the right to appear only for good cause shown;

1323 (iii) exclude from the hearing all persons not necessary to conduct the proceedings; and

1324 (iv) upon motion of counsel, require the testimony of each examiner to be given out of
1325 the presence of any other examiner.

1326 (c) The hearing shall be conducted in as informal a manner as may be consistent with
1327 orderly procedure, and in a physical setting that is not likely to have a harmful effect on the
1328 individual. The Utah Rules of Evidence apply, and the hearing shall be a matter of court
1329 record. A verbatim record of the proceedings shall be maintained.

(13) The court may order commitment if, upon completion of the hearing and consideration of the record, it finds by clear and convincing evidence that all of the following conditions are met:

(a) the individual to be committed has an intellectual disability;

(b) because of the individual's intellectual disability one or more of the following conditions exist:

(i) the individual poses an immediate danger of physical injury to self or others;

(ii) the individual lacks the capacity to provide the basic necessities of life, such as food, clothing, or shelter; or

(iii) the individual is in immediate need of habilitation, rehabilitation, care, or treatment to minimize the effects of the condition which poses a threat of serious physical or psychological injury to the individual, and the individual lacks the capacity to engage in a rational decision-making process concerning the need for habilitation, rehabilitation, care, or treatment, as evidenced by an inability to weigh the possible costs and benefits of the care or treatment and the alternatives to it;

(c) there is no appropriate, less restrictive alternative reasonably available; and

(d) the division or the intermediate care facility for people with an intellectual disability recommended by the division in which the individual is to be committed can provide the individual with treatment, care, habilitation, or rehabilitation that is adequate and appropriate to the individual's condition and needs.

(14) In the absence of any of the required findings by the court, described in Subsection (13), the court shall dismiss the proceedings.

(15) (a) The order of commitment shall designate the period for which the individual will be committed. An initial commitment may not exceed six months. Before the end of the initial commitment period, the administrator of the intermediate care facility for people with an intellectual disability shall commence a review hearing on behalf of the individual.

(b) At the conclusion of the review hearing, the court may issue an order of commitment for up to a one-year period.

(16) An individual committed under this part has the right to a rehearing, upon filing a petition with the court within 30 days after entry of the court's order. If the petition for rehearing alleges error or mistake in the court's findings, the court shall appoint one impartial

licensed physician and two impartial designated intellectual disability professionals who have not previously been involved in the case to examine the individual. The rehearing shall, in all other respects, be conducted in accordance with this part.

(17) (a) The court shall maintain a current list of all individuals under its orders of commitment. That list shall be reviewed in order to determine those patients who have been under an order of commitment for the designated period.

(b) At least two weeks prior to the expiration of the designated period of any commitment order still in effect, the court that entered the original order shall inform the director of the division of the impending expiration of the designated commitment period.

(c) The staff of the division shall immediately:

(i) reexamine the reasons upon which the order of commitment was based and report the results of the examination to the court;

(ii) discharge the resident from involuntary commitment if the conditions justifying commitment no longer exist; and

(iii) immediately inform the court of any discharge.

(d) If the director of the division reports to the court that the conditions justifying commitment no longer exist, and the administrator of the intermediate care facility for people with an intellectual disability does not discharge the individual at the end of the designated period, the court shall order the immediate discharge of the individual, unless involuntary commitment proceedings are again commenced in accordance with this section.

(e) If the director of the division, or the director's designee reports to the court that the conditions designated in Subsection (13) still exist, the court may extend the commitment order for up to one year. At the end of any extension, the individual must be reexamined in accordance with this section, or discharged.

(18) When a resident is discharged under this subsection, the division shall provide any further support services available and required to meet the resident's needs.

(19) (a) The division or an intermediate care facility shall provide discharge instructions to each individual committed under this section at or before the time the individual is discharged from the custody of the division or intermediate care facility, regardless of whether the individual is discharged by being released or under other circumstances.

(b) Discharge instructions provided under Subsection (19)(a) shall include:

1392 (i) a summary of why the individual was committed;
1393 (ii) detailed information about why the individual is being discharged;
1394 (iii) a safety plan for the individual based on the individual's intellectual disability and
1395 condition;
1396 (iv) notification to the individual's primary care provider, if applicable;
1397 (v) if the individual is discharged without food, housing, or economic security, a
1398 referral to appropriate services, if such services exist in the individual's community;
1399 (vi) the phone number to call or text for a crisis services hotline, and information about
1400 the availability of peer support services;
1401 (vii) a copy of any advance directive presented to the local mental health authority, if
1402 applicable;
1403 (viii) information about how to establish an advance directive if one was not presented
1404 to the division or intermediate care facility;
1405 (ix) as applicable, information about medications that were changed or discontinued
1406 during the commitment;
1407 (x) a list of any screening or diagnostic tests conducted during the commitment;
1408 (xi) a summary of therapeutic treatments provided during the commitment;
1409 (xii) any laboratory work, including blood samples or imaging, that was completed or
1410 attempted during the commitment; and
1411 (xiii) information about how to contact the division or intermediate care facility if
1412 needed.
1413 (c) If an individual's medications were changed, or if an individual was prescribed new
1414 medications while committed under this section, discharge instructions provided under
1415 Subsection (19)(a) shall include a clinically appropriate supply of medications, as determined
1416 by a licensed health care provider, to allow the individual time to access another health care
1417 provider or follow-up appointment.
1418 (d) If an individual refuses to accept discharge instructions, the division or intermediate
1419 care facility shall document the refusal in the individual's medical record.
1420 (e) If an individual's discharge instructions include referrals to services under
1421 Subsection (19)(b)(v), the division or intermediate care facility shall document those referrals
1422 in the individual's medical record.

(f) The division shall attempt to follow up with a discharged individual at least 48 hours after discharge, and may use peer support professionals when performing follow-up care or developing a continuing care plan.

Section 12. Section **59-1-404** is amended to read:

59-1-404. Definitions -- Confidentiality of commercial information obtained from a property taxpayer or derived from the commercial information -- Rulemaking authority -- Exceptions -- Written explanation -- Signature requirements -- Retention of signed explanation by employer -- Penalty.

(1) As used in this section:

(a) "Appraiser" means an individual who holds an appraiser's certificate or license issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act and includes an individual associated with an appraiser who assists the appraiser in preparing an appraisal.

(b) "Appraisal" ~~[is as]~~ means the same as that term is defined in Section 61-2g-102.

(c) (i) "Commercial information" means:

(A) information of a commercial nature obtained from a property taxpayer regarding the property taxpayer's property; or

(B) information derived from the information described in this Subsection (1)(c)(i).

(ii) (A) "Commercial information" does not include information regarding a property taxpayer's property if the information is intended for public use.

(B) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for purposes of Subsection (1)(c)(ii)(A), the commission may by rule prescribe the circumstances under which information is intended for public use.

(d) "Consultation service" ~~[is as]~~ means the same as that term is defined in Section 61-2g-102.

(e) "Locally assessed property" means property that is assessed by a county assessor in accordance with Chapter 2, Part 3, County Assessment.

(f) "Property taxpayer" means a person that:

(i) is a property owner; or

(ii) has in effect a contract with a property owner to:

(A) make filings on behalf of the property owner;

- 1454 (B) process appeals on behalf of the property owner; or
- 1455 (C) pay a tax under Chapter 2, Property Tax Act, on the property owner's property.
- 1456 (g) "Property taxpayer's property" means property with respect to which a property
- 1457 taxpayer:
- 1458 (i) owns the property;
- 1459 (ii) makes filings relating to the property;
- 1460 (iii) processes appeals relating to the property; or
- 1461 (iv) pays a tax under Chapter 2, Property Tax Act, on the property.
- 1462 (h) "Protected commercial information" means commercial information that:
- 1463 (i) identifies a specific property taxpayer; or
- 1464 (ii) would reasonably lead to the identity of a specific property taxpayer.
- 1465 (2) An individual listed under Subsection 59-1-403(2)(a) may not disclose commercial
- 1466 information:
- 1467 (a) obtained in the course of performing any duty that the individual listed under
- 1468 Subsection 59-1-403(2)(a) performs under Chapter 2, Property Tax Act; or
- 1469 (b) relating to an action or proceeding:
- 1470 (i) with respect to a tax imposed on property in accordance with Chapter 2, Property
- 1471 Tax Act; and
- 1472 (ii) that is filed in accordance with:
- 1473 (A) this chapter;
- 1474 (B) Chapter 2, Property Tax Act; or
- 1475 (C) this chapter and Chapter 2, Property Tax Act.
- 1476 (3) (a) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual
- 1477 listed under Subsection 59-1-403(2)(a) may disclose the following information:
- 1478 (i) the assessed value of property;
- 1479 (ii) the tax rate imposed on property;
- 1480 (iii) a legal description of property;
- 1481 (iv) the physical description or characteristics of property, including a street address or
- 1482 parcel number for the property;
- 1483 (v) the square footage or acreage of property;
- 1484 (vi) the square footage of improvements on property;

- 1485 (vii) the name of a property taxpayer;
- 1486 (viii) the mailing address of a property taxpayer;
- 1487 (ix) the amount of a property tax:
- 1488 (A) assessed on property;
- 1489 (B) due on property;
- 1490 (C) collected on property;
- 1491 (D) abated on property; or
- 1492 (E) deferred on property;
- 1493 (x) the amount of the following relating to property taxes due on property:
- 1494 (A) interest;
- 1495 (B) costs; or
- 1496 (C) other charges;
- 1497 (xi) the tax status of property, including:
- 1498 (A) an exemption;
- 1499 (B) a property classification;
- 1500 (C) a bankruptcy filing; or
- 1501 (D) whether the property is the subject of an action or proceeding under this title;
- 1502 (xii) information relating to a tax sale of property; or
- 1503 (xiii) information relating to single-family residential property.
- 1504 (b) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual
- 1505 listed under Subsection 59-1-403(2)(a) shall disclose, upon request, the information described
- 1506 in Subsection 59-2-1007(9).
- 1507 (c) (i) Subject to Subsection (3)(c)(ii), a person may receive the information described
- 1508 in Subsection (3)(a) or (b) in written format.
- 1509 (ii) The following may charge a reasonable fee to cover the actual cost of providing the
- 1510 information described in Subsection (3)(a) or (b) in written format:
- 1511 (A) the commission;
- 1512 (B) a county;
- 1513 (C) a city; or
- 1514 (D) a town.
- 1515 (4) (a) Notwithstanding Subsection (2) and except as provided in Subsection (4)(c), an

1516 individual listed under Subsection 59-1-403(2)(a) shall disclose commercial information:

1517 (i) in accordance with judicial order;

1518 (ii) on behalf of the commission in any action or proceeding:

1519 (A) under this title;

1520 (B) under another law under which a property taxpayer is required to disclose

1521 commercial information; or

1522 (C) to which the commission is a party;

1523 (iii) on behalf of any party to any action or proceeding under this title if the commercial

1524 information is directly involved in the action or proceeding; or

1525 (iv) if the requirements of Subsection (4)(b) are met, that is:

1526 (A) relevant to an action or proceeding:

1527 (I) filed in accordance with this title; and

1528 (II) involving property; or

1529 (B) in preparation for an action or proceeding involving property.

1530 (b) Commercial information shall be disclosed in accordance with Subsection

1531 (4)(a)(iv):

1532 (i) if the commercial information is obtained from:

1533 (A) a real estate agent if the real estate agent is not a property taxpayer of the property

1534 that is the subject of the action or proceeding;

1535 (B) an appraiser if the appraiser:

1536 (I) is not a property taxpayer of the property that is the subject of the action or

1537 proceeding; and

1538 (II) did not receive the commercial information pursuant to Subsection (8);

1539 (C) a property manager if the property manager is not a property taxpayer of the

1540 property that is the subject of the action or proceeding; or

1541 (D) a property taxpayer other than a property taxpayer of the property that is the subject

1542 of the action or proceeding;

1543 (ii) regardless of whether the commercial information is disclosed in more than one

1544 action or proceeding; and

1545 (iii) (A) if a county board of equalization conducts the action or proceeding, the county

1546 board of equalization takes action to provide that any commercial information disclosed during

the action or proceeding may not be disclosed by any person conducting or participating in the action or proceeding except as specifically allowed by this section;

(B) if the commission conducts the action or proceeding, the commission enters a protective order or, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, makes rules specifying that any commercial information disclosed during the action or proceeding may not be disclosed by any person conducting or participating in the action or proceeding except as specifically allowed by this section; or

(C) if a court of competent jurisdiction conducts the action or proceeding, the court enters a protective order specifying that any commercial information disclosed during the action or proceeding may not be disclosed by any person conducting or participating in the action or proceeding except as specifically allowed by this section.

(c) Notwithstanding Subsection (4)(a), a court may require the production of, and may admit in evidence, commercial information that is specifically pertinent to the action or proceeding.

(5) Notwithstanding Subsection (2), this section does not prohibit:

(a) the following from receiving a copy of any commercial information relating to the basis for assessing a tax that is charged to a property taxpayer:

(i) the property taxpayer;

(ii) a duly authorized representative of the property taxpayer;

(iii) a person that has in effect a contract with the property taxpayer to:

(A) make filings on behalf of the property taxpayer;

(B) process appeals on behalf of the property taxpayer; or

(C) pay a tax under Chapter 2, Property Tax Act, on the property taxpayer's property;

(iv) a property taxpayer that purchases property from another property taxpayer; or

(v) a person that the property taxpayer designates in writing as being authorized to receive the commercial information;

(b) the publication of statistics as long as the statistics are classified to prevent the identification of a particular property taxpayer's commercial information;

(c) the inspection by the attorney general or other legal representative of the state or a legal representative of a political subdivision of the state of the commercial information of a property taxpayer:

(i) that brings action to set aside or review a tax or property valuation based on the commercial information;

(ii) against which an action or proceeding is contemplated or has been instituted under this title; or

(iii) against which the state or a political subdivision of the state has an unsatisfied money judgment; or

(d) the commission from disclosing commercial information to the extent necessary to comply with the requirements of Subsection ~~59-12-205(5)~~ 59-12-205(6).

(6) Notwithstanding Subsection (2), in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule establish standards authorizing an individual listed under Subsection 59-1-403(2)(a) to disclose commercial information:

(a) (i) in a published decision; or

(ii) in carrying out official duties; and

(b) if that individual listed under Subsection 59-1-403(2)(a) consults with the property taxpayer that provided the commercial information.

(7) Notwithstanding Subsection (2):

(a) an individual listed under Subsection 59-1-403(2)(a) may share commercial information with the following:

(i) another individual listed in Subsection 59-1-403(2)(a)(i) or (ii); or

(ii) a representative, agent, clerk, or other officer or employee of a county as required to fulfill an obligation created by Chapter 2, Property Tax Act;

(b) an individual listed under Subsection 59-1-403(2)(a) may perform the following to fulfill an obligation created by Chapter 2, Property Tax Act:

(i) publish notice;

(ii) provide notice; or

(iii) file a lien; or

(c) the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, share commercial information gathered from returns and other written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of this state, if these political subdivisions or the federal government grant substantially similar privileges to this state.

1609 (8) Notwithstanding Subsection (2):
1610 (a) subject to the limitations in this section, an individual described in Subsection
1611 59-1-403(2)(a) may share the following commercial information with an appraiser:
1612 (i) the sales price of locally assessed property and the related financing terms;
1613 (ii) capitalization rates and related rates and ratios related to the valuation of locally
1614 assessed property; and
1615 (iii) income and expense information related to the valuation of locally assessed
1616 property; and
1617 (b) except as provided in Subsection (4), an appraiser who receives commercial
1618 information:
1619 (i) may disclose the commercial information:
1620 (A) to an individual described in Subsection 59-1-403(2)(a);
1621 (B) to an appraiser;
1622 (C) in an appraisal if protected commercial information is removed to protect its
1623 confidential nature; or
1624 (D) in performing a consultation service if protected commercial information is not
1625 disclosed; and
1626 (ii) may not use the commercial information:
1627 (A) for a purpose other than to prepare an appraisal or perform a consultation service;
1628 or
1629 (B) for a purpose intended to be, or which could reasonably be foreseen to be,
1630 anti-competitive to a property taxpayer.
1631 (9) (a) The commission shall:
1632 (i) prepare a written explanation of this section; and
1633 (ii) make the written explanation described in Subsection (9)(a)(i) available to the
1634 public.
1635 (b) An employer of a person described in Subsection 59-1-403(2)(a) shall:
1636 (i) provide the written explanation described in Subsection (9)(a)(i) to each person
1637 described in Subsection 59-1-403(2)(a) who is reasonably likely to receive commercial
1638 information;
1639 (ii) require each person who receives a written explanation in accordance with

1640 Subsection (9)(b)(i) to:

1641 (A) read the written explanation; and

1642 (B) sign the written explanation; and

1643 (iii) retain each written explanation that is signed in accordance with Subsection

1644 (9)(b)(ii) for a time period:

1645 (A) beginning on the day on which a person signs the written explanation in

1646 accordance with Subsection (9)(b)(ii); and

1647 (B) ending six years after the day on which the employment of the person described in

1648 Subsection (9)(b)(iii)(A) by the employer terminates.

1649 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

1650 commission shall by rule define "employer."

1651 (10) (a) An individual described in Subsection (1)(a) or 59-1-403(2)(a), or an

1652 individual that violates a protective order or similar limitation entered pursuant to Subsection

1653 (4)(b)(iii), is guilty of a class A misdemeanor if that person:

1654 (i) intentionally discloses commercial information in violation of this section; and

1655 (ii) knows that the disclosure described in Subsection (10)(a)(i) is prohibited by this

1656 section.

1657 (b) If the individual described in Subsection (10)(a) is an officer or employee of the

1658 state or a county and is convicted of violating this section, the individual shall be dismissed

1659 from office and be disqualified from holding public office in this state for a period of five years

1660 thereafter.

1661 (c) If the individual described in Subsection (10)(a) is an appraiser, the appraiser shall

1662 forfeit any certification or license received under Title 61, Chapter 2g, Real Estate Appraiser

1663 Licensing and Certification Act, for a period of five years.

1664 (d) If the individual described in Subsection (10)(a) is an individual associated with an

1665 appraiser who assists the appraiser in preparing appraisals, the individual shall be prohibited

1666 from becoming licensed or certified under Title 61, Chapter 2g, Real Estate Appraiser

1667 Licensing and Certification Act, for a period of five years.

1668 (11) Notwithstanding Subsection (10), for a disclosure of information to the Office of

1669 the Legislative Auditor General in accordance with Title 36, Chapter 12, Legislative

1670 Organization:

(a) an individual does not violate a protective order or similar limitation entered in accordance with Subsection (4)(b)(iii); and

(b) an individual described in Subsection (1)(a) or 59-1-403(2)(a):

(i) is not guilty of a class A misdemeanor; and

(ii) is not subject to the penalties described in Subsections (10)(b) through (d).

Section 13. Section 59-2-1365 is amended to read:

59-2-1365. Payment to taxing entities by county treasurer -- Investment of proceeds -- Transfer and receipt of money between taxing entities.

(1) Except as provided in Subsections (3) and (4), and subject to Subsection 26B-1-336(4), the county treasurer shall pay to the treasurer of each taxing entity and each tax notice charge entity in the county on or before the tenth day of each month:

(a) all money that the county treasurer received during the preceding month that is due to the entity; and

(b) each entity's proportionate share of money the county treasurer received during the preceding month for:

(i) delinquent taxes and tax notice charges;

(ii) interest;

(iii) penalties; and

(iv) costs on all tax sales and redemptions.

(2) Except as provided in Subsections (3) and (4), the county treasurer shall:

(a) adopt an appropriate procedure to account for the transfer and receipt of money between taxing entities and tax notice charge entities;

(b) make a final annual settlement on March 31 with each taxing entity and tax notice charge entity, including providing the entity a written statement for the most recent calendar year of the amount of:

(i) total taxes and tax notice charges charged;

(ii) current taxes and tax notice charges collected;

(iii) treasurer's relief;

(iv) redemptions;

(v) penalties;

(vi) interest;

1702 (vii) in lieu fee collections on motor vehicles; and
1703 (viii) miscellaneous collections;
1704 (c) invest the money it receives under Subsection (1); and
1705 (d) pay annually to each taxing entity and tax notice charge entity in the county the
1706 interest earned on the invested money under Subsection (2)(c):
1707 (i) on or before March 31; and
1708 (ii) apportioned according to the proportion that the:
1709 (A) taxing entity's tax receipts bear to the total tax receipts received by the county
1710 treasurer; and
1711 (B) tax notice charge entity's tax notice charge receipts bear to the total tax notice
1712 charge receipts that the county treasurer receives.
1713 (3) Notwithstanding Subsections (1) and (2), a county may:
1714 (a) negotiate with a taxing entity or tax notice charge entity a procedure other than the
1715 procedure provided in Subsection (2)(a) to account for the transfer and receipt of money
1716 between the county and the taxing entity or tax notice charge entity; and
1717 (b) establish a date other than the tenth day of each month for the county treasurer to
1718 make payments required under Subsection (1).
1719 (4) This section does not invalidate an existing contract between a county and a taxing
1720 entity or tax notice charge entity relating to the apportionment and payment of money or
1721 interest.
1722 Section 14. Section **59-12-205** is amended to read:
1723 **59-12-205. Ordinances to conform with statutory amendments -- Distribution of**
1724 **tax revenue -- Determination of population.**
1725 (1) To maintain in effect sales and use tax ordinances adopted pursuant to Section
1726 **59-12-204**, a county, city, or town shall adopt amendments to the county's, city's, or town's
1727 sales and use tax ordinances:
1728 (a) within 30 days of the day on which the state makes an amendment to an applicable
1729 provision of Part 1, Tax Collection; and
1730 (b) as required to conform to the amendments to Part 1, Tax Collection.
1731 (2) (a) Except as provided in Subsections (3) [~~and~~], (4), and (5), and subject to
1732 Subsection [~~(5)~~] (6):

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

(ii) (A) except as provided in Subsections (2)(a)(ii)(B), (C), and (D), 50% of each dollar collected from the sales and use tax authorized by this part shall be distributed to each county, city, and town on the basis of the location of the transaction as determined under Sections 59-12-211 through 59-12-215;

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

(C) beginning July 1, 2022, 50% of each dollar collected from the sales and use tax authorized by this part within a project area under Title 11, Chapter 58, Utah Inland Port Authority Act, shall be distributed to the Utah Inland Port Authority, created in Section 11-58-201; and

(D) 50% of each dollar collected from the sales and use tax authorized by this part within the lake authority boundary, as defined in Section 11-65-101, shall be distributed to the Utah Lake Authority, created in Section 11-65-201, beginning the next full calendar quarter following the creation of the Utah Lake Authority.

(b) Subsection (2)(a)(ii)(C) does not apply to sales and use tax revenue collected before July 1, 2022.

(3) (a) As used in this Subsection (3):

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

(A) for fiscal year 2012-13, received a tax revenue distribution under Subsection (3)(b) equal to the amount described in Subsection (3)(b)(ii); and

(B) does not impose a sales and use tax under Section 59-12-2103 on or before July 1, 2016.

(ii) "Minimum tax revenue distribution" means the total amount of tax revenue distributions an eligible county, city, or town received from a tax imposed in accordance with

1764 this part for fiscal year 2004-05.

1765 (b) An eligible county, city, or town shall receive a tax revenue distribution for a tax
1766 imposed in accordance with this part equal to the greater of:

1767 (i) the payment required by Subsection (2); or

1768 (ii) the minimum tax revenue distribution.

1769 (4) (a) For purposes of this Subsection (4):

1770 (i) "Annual local contribution" means the lesser of \$275,000 or an amount equal to
1771 2.55% of the participating local government's tax revenue distribution amount under
1772 Subsection (2)(a)(i) for the previous fiscal year.

1773 (ii) "Participating local government" means a county or municipality, as defined in
1774 Section [10-1-104](#), that is not an eligible municipality certified in accordance with Section
1775 [35A-16-404](#).

1776 (b) For revenue collected from the tax authorized by this part that is distributed on or
1777 after January 1, 2019, the commission, before making a tax revenue distribution under
1778 Subsection (2)(a)(i) to a participating local government, shall:

1779 (i) adjust a participating local government's tax revenue distribution under Subsection
1780 (2)(a)(i) by:

1781 (A) subtracting an amount equal to one-twelfth of the annual local contribution for
1782 each participating local government from the participating local government's tax revenue
1783 distribution; and

1784 (B) if applicable, reducing the amount described in Subsection (4)(b)(i)(A) by \$250 for
1785 each bed that is available at all homeless shelters located within the boundaries of the
1786 participating local government, as reported to the commission by the Office of Homeless
1787 Services in accordance with Section [35A-16-405](#); and

1788 (ii) deposit the resulting amount described in Subsection (4)(b)(i) into the Homeless
1789 Shelter Cities Mitigation Restricted Account created in Section [35A-16-402](#).

1790 (c) For a participating local government that qualifies to receive a distribution
1791 described in Subsection (3), the commission shall apply the provisions of this Subsection (4)
1792 after the commission applies the provisions of Subsection (3).

1793 (5) (a) As used in this Subsection (5):

1794 (i) "Mental Health Fund" means the Mental Health Fund created in Section [26B-1-336](#).

1795 (ii) "State hospital property" means the same as that term is defined in Section
1796 26B-1-336.

1797 (iii) "Transfer date" means the date that fee title to the state hospital property is
1798 transferred to a private person.

1799 (b) Beginning on the first day of the calendar quarter immediately following the
1800 transfer date, of the sales and use tax authorized by this part that is collected within the
1801 boundaries of the state hospital property:

1802 (i) 50% of each dollar collected shall be distributed in accordance with Subsection
1803 (2)(a)(i);

1804 (ii) 25% of each dollar collected shall be distributed in accordance with Subsection
1805 (2)(a)(ii)(A); and

1806 (iii) 25% of each dollar collected shall be deposited into the Mental Health Fund.

1807 ~~[(5)]~~ (6) (a) As used in this Subsection ~~[(5)]~~ (6):

1808 (i) "Annual dedicated sand and gravel sales tax revenue" means an amount equal to the
1809 total revenue an establishment described in NAICS Code 327320, Ready-Mix Concrete
1810 Manufacturing, of the 2022 North American Industry Classification System of the federal
1811 Executive Office of the President, Office of Management and Budget, collects and remits under
1812 this part for a calendar year.

1813 (ii) "Sand and gravel" means sand, gravel, or a combination of sand and gravel.

1814 (iii) "Sand and gravel extraction site" means a pit, quarry, or deposit that:

1815 (A) contains sand and gravel; and

1816 (B) is assessed by the commission in accordance with Section 59-2-201.

1817 (iv) "Ton" means a short ton of 2,000 pounds.

1818 (v) "Tonnage ratio" means the ratio of:

1819 (A) the total amount of sand and gravel, measured in tons, sold during a calendar year
1820 from all sand and gravel extraction sites located within a county, city, or town; to

1821 (B) the total amount of sand and gravel, measured in tons, sold during the same
1822 calendar year from sand and gravel extraction sites statewide.

1823 (b) For purposes of calculating the ratio described in Subsection ~~[(5)(a)(v)]~~ (6)(a)(v),
1824 the commission shall:

1825 (i) use the gross sales data provided to the commission as part of the commission's

property tax valuation process; and

(ii) if a sand and gravel extraction site operates as a unit across municipal or county lines, apportion the reported tonnage among the counties, cities, or towns based on the percentage of the sand and gravel extraction site located in each county, city, or town, as approximated by the commission.

(c) (i) Beginning July 2023, and each July thereafter, the commission shall distribute from total collections under this part an amount equal to the annual dedicated sand and gravel sales tax revenue for the preceding calendar year to each county, city, or town in the same proportion as the county's, city's, or town's tonnage ratio for the preceding calendar year.

(ii) The commission shall ensure that the revenue distributed under this Subsection ~~[(5)(c)]~~ (6)(c) is drawn from each jurisdiction's collections in proportion to the jurisdiction's share of total collections for the preceding 12-month period.

(d) A county, city, or town shall use revenue described in Subsection ~~[(5)(c)]~~ (6)(c) for class B or class C roads.

~~[(6)]~~ (7) (a) Population figures for purposes of this section shall be based on the most recent official census or census estimate of the United States Bureau of the Census.

(b) If a needed population estimate is not available from the United States Bureau of the Census, population figures shall be derived from the estimate from the Utah Population Committee.

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

Section 15. Section **59-12-302** is amended to read:

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

(1) Except as provided in Subsections (2), (3), and (4), the tax authorized under this part shall be administered, collected, and enforced in accordance with:

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

(i) Part 1, Tax Collection; or

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

(b) Chapter 1, General Taxation Policies.

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

1857 (3) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or
1858 Subsections 59-12-205(2) through ~~[(5)]~~ (6).

1859 (4) A county auditor may make referrals to the commission to assist the commission in
1860 determining whether to require an audit of any person that is required to remit a tax authorized
1861 under this part.

1862 (5) The commission:

1863 (a) shall distribute the revenue collected from the tax to the county within which the
1864 revenue was collected; and

1865 (b) shall retain and deposit an administrative charge in accordance with Section
1866 59-1-306 from revenue the commission collects from a tax under this part.

1867 Section 16. Section 59-12-354 is amended to read:

1868 **59-12-354. Collection of tax -- Administrative charge.**

1869 (1) Except as provided in Subsections (2) and (3), the tax authorized under this part
1870 shall be administered, collected, and enforced in accordance with:

1871 (a) the same procedures used to administer, collect, and enforce the tax under:

1872 (i) Part 1, Tax Collection; or

1873 (ii) Part 2, Local Sales and Use Tax Act; and

1874 (b) Chapter 1, General Taxation Policies.

1875 (2) (a) The location of a transaction shall be determined in accordance with Sections
1876 59-12-211 through 59-12-215.

1877 (b) The commission:

1878 (i) except as provided in Subsection (2)(b)(ii), shall distribute the revenue collected
1879 from the tax to:

1880 (A) the municipality within which the revenue was collected, for a tax imposed under
1881 this part by a municipality; and

1882 (B) the Point of the Mountain State Land Authority, for a tax imposed under
1883 Subsection 59-12-352(6); and

1884 (ii) shall retain and deposit an administrative charge in accordance with Section
1885 59-1-306 from the revenue the commission collects from a tax under this part.

1886 (3) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or
1887 Subsections 59-12-205(2) through ~~[(5)]~~ (6).

1888 Section 17. Section **59-12-403** is amended to read:

1889 **59-12-403. Enactment or repeal of tax -- Tax rate change -- Effective date --**

1890 **Notice requirements -- Administration, collection, and enforcement of tax --**

1891 **Administrative charge.**

1892 (1) For purposes of this section:

1893 (a) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part
1894 4, Annexation.

1895 (b) "Annexing area" means an area that is annexed into a city or town.

1896 (2) (a) Except as provided in Subsection (2)(c) or (d), if, on or after April 1, 2008, a
1897 city or town enacts or repeals a tax or changes the rate of a tax under this part, the enactment,
1898 repeal, or change shall take effect:

1899 (i) on the first day of a calendar quarter; and

1900 (ii) after a 90-day period beginning on the date the commission receives notice meeting
1901 the requirements of Subsection (2)(b) from the city or town.

1902 (b) The notice described in Subsection (2)(a)(ii) shall state:

1903 (i) that the city or town will enact or repeal a tax or change the rate of a tax under this
1904 part;

1905 (ii) the statutory authority for the tax described in Subsection (2)(b)(i);

1906 (iii) the effective date of the tax described in Subsection (2)(b)(i); and

1907 (iv) if the city or town enacts the tax or changes the rate of the tax described in
1908 Subsection (2)(b)(i), the rate of the tax.

1909 (c) (i) If the billing period for a transaction begins before the effective date of the
1910 enactment of the tax or the tax rate increase imposed under Section [59-12-401](#), [59-12-402](#), or
1911 [59-12-402.1](#), the enactment of the tax or the tax rate increase takes effect on the first day of the
1912 first billing period that begins on or after the effective date of the enactment of the tax or the
1913 tax rate increase.

1914 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing
1915 statement for the billing period is produced on or after the effective date of the repeal of the tax
1916 or the tax rate decrease imposed under Section [59-12-401](#), [59-12-402](#), or [59-12-402.1](#).

1917 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
1918 sales and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of

1919 a tax described in Subsection (2)(a) takes effect:

1920 (A) on the first day of a calendar quarter; and

1921 (B) beginning 60 days after the effective date of the enactment, repeal, or change in the

1922 rate of the tax under Subsection (2)(a).

1923 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

1924 commission may by rule define the term "catalogue sale."

1925 (3) (a) Except as provided in Subsection (3)(c) or (d), if, for an annexation that occurs

1926 on or after July 1, 2004, the annexation will result in the enactment, repeal, or change in the

1927 rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take

1928 effect:

1929 (i) on the first day of a calendar quarter; and

1930 (ii) after a 90-day period beginning on the date the commission receives notice meeting

1931 the requirements of Subsection (3)(b) from the city or town that annexes the annexing area.

1932 (b) The notice described in Subsection (3)(a)(ii) shall state:

1933 (i) that the annexation described in Subsection (3)(a) will result in an enactment,

1934 repeal, or change in the rate of a tax under this part for the annexing area;

1935 (ii) the statutory authority for the tax described in Subsection (3)(b)(i);

1936 (iii) the effective date of the tax described in Subsection (3)(b)(i); and

1937 (iv) if the city or town enacts the tax or changes the rate of the tax described in

1938 Subsection (3)(b)(i), the rate of the tax.

1939 (c) (i) If the billing period for a transaction begins before the effective date of the

1940 enactment of the tax or the tax rate increase imposed under Section [59-12-401](#), [59-12-402](#), or

1941 [59-12-402.1](#), the enactment of the tax or the tax rate increase takes effect on the first day of the

1942 first billing period that begins on or after the effective date of the enactment of the tax or the

1943 tax rate increase.

1944 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing

1945 statement for the billing period is produced on or after the effective date of the repeal of the tax

1946 or the tax rate decrease imposed under Section [59-12-401](#), [59-12-402](#), or [59-12-402.1](#).

1947 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of

1948 sales and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of

1949 a tax described in Subsection (3)(a) takes effect:

1950 (A) on the first day of a calendar quarter; and
1951 (B) beginning 60 days after the effective date of the enactment, repeal, or change in the
1952 rate of the tax under Subsection (3)(a).

1953 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1954 commission may by rule define the term "catalogue sale."

1955 (4) (a) Except as provided in Subsection (4)(b), a tax authorized under this part shall be
1956 administered, collected, and enforced in accordance with:

1957 (i) the same procedures used to administer, collect, and enforce the tax under:

1958 (A) Part 1, Tax Collection; or

1959 (B) Part 2, Local Sales and Use Tax Act; and

1960 (ii) Chapter 1, General Taxation Policies.

1961 (b) A tax under this part is not subject to Subsections 59-12-205(2) through ~~(5)~~ (6).

1962 (5) The commission shall retain and deposit an administrative charge in accordance
1963 with Section 59-1-306 from the revenue the commission collects from a tax under this part.

1964 Section 18. Section 59-12-603 is amended to read:

1965 **59-12-603. County tax -- Bases -- Rates -- Use of revenue -- Adoption of ordinance**
1966 **required -- Advisory board -- Administration -- Collection -- Administrative charge --**
1967 **Distribution -- Enactment or repeal of tax or tax rate change -- Effective date -- Notice**
1968 **requirements.**

1969 (1) (a) In addition to any other taxes, a county legislative body may, as provided in this
1970 part, impose a tax as follows:

1971 (i) (A) a county legislative body of any county may impose a tax of not to exceed 3%
1972 on all short-term rentals of motor vehicles, except for short-term rentals of motor vehicles
1973 made for the purpose of temporarily replacing a person's motor vehicle that is being repaired
1974 pursuant to a repair or an insurance agreement; and

1975 (B) a county legislative body of any county imposing a tax under Subsection
1976 (1)(a)(i)(A) may, in addition to imposing the tax under Subsection (1)(a)(i)(A), impose a tax of
1977 not to exceed 4% on all short-term rentals of motor vehicles, except for short-term rentals of
1978 motor vehicles made for the purpose of temporarily replacing a person's motor vehicle that is
1979 being repaired pursuant to a repair or an insurance agreement;

1980 (ii) a county legislative body of any county may impose a tax of not to exceed 7% on

1981 all short-term rentals of off-highway vehicles and recreational vehicles;
1982 (iii) a county legislative body of any county may impose a tax of not to exceed 1% of
1983 all sales of the following that are sold by a restaurant:
1984 (A) alcoholic beverages;
1985 (B) food and food ingredients; or
1986 (C) prepared food;
1987 (iv) a county legislative body of a county of the first class may impose a tax of not to
1988 exceed .5% on charges for the accommodations and services described in Subsection
1989 59-12-103(1)(i); and
1990 (v) beginning on July 1, 2023, if a county legislative body of any county imposes a tax
1991 under Subsection (1)(a)(i), a tax at the same rate applies to car sharing, except for:
1992 (A) car sharing for the purpose of temporarily replacing a person's motor vehicle that is
1993 being repaired pursuant to a repair or an insurance agreement; and
1994 (B) car sharing for more than 30 days.
1995 (b) A tax imposed under Subsection (1)(a) is subject to the audit provisions of Section
1996 17-31-5.5.
1997 (2) (a) Subject to Subsection (2)(c), a county may use revenue from the imposition of a
1998 tax under Subsection (1) for:
1999 (i) financing tourism promotion; and
2000 (ii) the development, operation, and maintenance of:
2001 (A) an airport facility;
2002 (B) a convention facility;
2003 (C) a cultural facility;
2004 (D) a recreation facility; or
2005 (E) a tourist facility.
2006 (b) (i) In addition to the uses described in Subsection (2)(a) and subject to Subsection
2007 (2)(b)(ii), a county of the fourth, fifth, or sixth class or a county with a population density of
2008 fewer than 15 people per square mile may expend the revenue from the imposition of a tax
2009 under Subsections (1)(a)(i) and (ii) on the following activities to mitigate the impacts of
2010 tourism:
2011 (A) solid waste disposal;

2012 (B) search and rescue activities;

2013 (C) law enforcement activities;

2014 (D) emergency medical services; or

2015 (E) fire protection services.

2016 (ii) A county may only expend the revenue as outlined in Subsection (2)(b)(i) if the
2017 county's tourism tax advisory board created under Subsection 17-31-8(1)(a) has prioritized the
2018 use of revenue to mitigate the impacts of tourism.

2019 (c) A county of the first class shall expend at least \$450,000 each year of the revenue
2020 from the imposition of a tax authorized by Subsection (1)(a)(iv) within the county to fund a
2021 marketing and ticketing system designed to:

2022 (i) promote tourism in ski areas within the county by persons that do not reside within
2023 the state; and

2024 (ii) combine the sale of:

2025 (A) ski lift tickets; and

2026 (B) accommodations and services described in Subsection 59-12-103(1)(i).

2027 (3) A tax imposed under this part may be pledged as security for bonds, notes, or other
2028 evidences of indebtedness incurred by a county, city, or town under Title 11, Chapter 14, Local
2029 Government Bonding Act, or a community reinvestment agency under Title 17C, Chapter 1,
2030 Part 5, Agency Bonds, to finance:

2031 (a) an airport facility;

2032 (b) a convention facility;

2033 (c) a cultural facility;

2034 (d) a recreation facility; or

2035 (e) a tourist facility.

2036 (4) (a) To impose a tax under Subsection (1), the county legislative body shall adopt an
2037 ordinance imposing the tax.

2038 (b) The ordinance under Subsection (4)(a) shall include provisions substantially the
2039 same as those contained in Part 1, Tax Collection, except that the tax shall be imposed only on
2040 those items and sales described in Subsection (1).

2041 (c) The name of the county as the taxing agency shall be substituted for that of the state
2042 where necessary, and an additional license is not required if one has been or is issued under

2043 Section 59-12-106.

2044 (5) To maintain in effect a tax ordinance adopted under this part, each county
2045 legislative body shall, within 30 days of any amendment of any applicable provisions of Part 1,
2046 Tax Collection, adopt amendments to the county's tax ordinance to conform with the applicable
2047 amendments to Part 1, Tax Collection.

2048 (6) (a) Regardless of whether a county of the first class creates a tourism tax advisory
2049 board in accordance with Section 17-31-8, the county legislative body of the county of the first
2050 class shall create a tax advisory board in accordance with this Subsection (6).

2051 (b) The tax advisory board shall be composed of nine members appointed as follows:

2052 (i) four members shall be residents of a county of the first class appointed by the
2053 county legislative body of the county of the first class; and

2054 (ii) subject to Subsections (6)(c) and (d), five members shall be mayors of cities or
2055 towns within the county of the first class appointed by an organization representing all mayors
2056 of cities and towns within the county of the first class.

2057 (c) Five members of the tax advisory board constitute a quorum.

2058 (d) The county legislative body of the county of the first class shall determine:

2059 (i) terms of the members of the tax advisory board;

2060 (ii) procedures and requirements for removing a member of the tax advisory board;

2061 (iii) voting requirements, except that action of the tax advisory board shall be by at
2062 least a majority vote of a quorum of the tax advisory board;

2063 (iv) chairs or other officers of the tax advisory board;

2064 (v) how meetings are to be called and the frequency of meetings; and

2065 (vi) the compensation, if any, of members of the tax advisory board.

2066 (e) The tax advisory board under this Subsection (6) shall advise the county legislative
2067 body of the county of the first class on the expenditure of revenue collected within the county
2068 of the first class from the taxes described in Subsection (1)(a).

2069 (7) (a) (i) Except as provided in Subsection (7)(a)(ii), a tax authorized under this part
2070 shall be administered, collected, and enforced in accordance with:

2071 (A) the same procedures used to administer, collect, and enforce the tax under:

2072 (I) Part 1, Tax Collection; or

2073 (II) Part 2, Local Sales and Use Tax Act; and

2074 (B) Chapter 1, General Taxation Policies.

2075 (ii) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or
2076 Subsections 59-12-205(2) through ~~[(5)]~~ (6).

2077 (b) Except as provided in Subsection (7)(c):

2078 (i) for a tax under this part other than the tax under Subsection (1)(a)(i)(B), the
2079 commission shall distribute the revenue to the county imposing the tax; and

2080 (ii) for a tax under Subsection (1)(a)(i)(B), the commission shall distribute the revenue
2081 according to the distribution formula provided in Subsection (8).

2082 (c) The commission shall retain and deposit an administrative charge in accordance
2083 with Section 59-1-306 from the revenue the commission collects from a tax under this part.

2084 (8) The commission shall distribute the revenue generated by the tax under Subsection
2085 (1)(a)(i)(B) to each county collecting a tax under Subsection (1)(a)(i)(B) according to the
2086 following formula:

2087 (a) the commission shall distribute 70% of the revenue based on the percentages
2088 generated by dividing the revenue collected by each county under Subsection (1)(a)(i)(B) by
2089 the total revenue collected by all counties under Subsection (1)(a)(i)(B); and

2090 (b) the commission shall distribute 30% of the revenue based on the percentages
2091 generated by dividing the population of each county collecting a tax under Subsection
2092 (1)(a)(i)(B) by the total population of all counties collecting a tax under Subsection (1)(a)(i)(B).

2093 (9) (a) For purposes of this Subsection (9):

2094 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Part 2,
2095 County Annexation.

2096 (ii) "Annexing area" means an area that is annexed into a county.

2097 (b) (i) Except as provided in Subsection (9)(c), if a county enacts or repeals a tax or
2098 changes the rate of a tax under this part, the enactment, repeal, or change shall take effect:

2099 (A) on the first day of a calendar quarter; and

2100 (B) after a 90-day period beginning on the day on which the commission receives
2101 notice meeting the requirements of Subsection (9)(b)(ii) from the county.

2102 (ii) The notice described in Subsection (9)(b)(i)(B) shall state:

2103 (A) that the county will enact or repeal a tax or change the rate of a tax under this part;

2104 (B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);

2105 (C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and
2106 (D) if the county enacts the tax or changes the rate of the tax described in Subsection
2107 (9)(b)(ii)(A), the rate of the tax.

2108 (c) (i) If the billing period for a transaction begins before the effective date of the
2109 enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of
2110 the tax or the tax rate increase shall take effect on the first day of the first billing period that
2111 begins after the effective date of the enactment of the tax or the tax rate increase.

2112 (ii) If the billing period for a transaction begins before the effective date of the repeal
2113 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax
2114 rate decrease shall take effect on the first day of the last billing period that began before the
2115 effective date of the repeal of the tax or the tax rate decrease.

2116 (d) (i) Except as provided in Subsection (9)(e), if the annexation will result in the
2117 enactment, repeal, or change in the rate of a tax under this part for an annexing area, the
2118 enactment, repeal, or change shall take effect:

2119 (A) on the first day of a calendar quarter; and
2120 (B) after a 90-day period beginning on the day on which the commission receives
2121 notice meeting the requirements of Subsection (9)(d)(ii) from the county that annexes the
2122 annexing area.

2123 (ii) The notice described in Subsection (9)(d)(i)(B) shall state:

2124 (A) that the annexation described in Subsection (9)(d)(i) will result in an enactment,
2125 repeal, or change in the rate of a tax under this part for the annexing area;
2126 (B) the statutory authority for the tax described in Subsection (9)(d)(ii)(A);
2127 (C) the effective date of the tax described in Subsection (9)(d)(ii)(A); and
2128 (D) if the county enacts the tax or changes the rate of the tax described in Subsection
2129 (9)(d)(ii)(A), the rate of the tax.

2130 (e) (i) If the billing period for a transaction begins before the effective date of the
2131 enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of
2132 the tax or the tax rate increase shall take effect on the first day of the first billing period that
2133 begins after the effective date of the enactment of the tax or the tax rate increase.

2134 (ii) If the billing period for a transaction begins before the effective date of the repeal
2135 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax

rate decrease shall take effect on the first day of the last billing period that began before the effective date of the repeal of the tax or the tax rate decrease.

Section 19. Section **59-12-703** is amended to read:

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

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

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

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

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

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

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

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

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

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

2167 food ingredients.

2168 (d) For purposes of this Subsection (1), the location of a transaction shall be
2169 determined in accordance with Sections 59-12-211 through 59-12-215.

2170 (e) A county legislative body imposing a tax under this section shall impose the tax on
2171 the purchase price or sales price for amounts paid or charged for food and food ingredients if
2172 the food and food ingredients are sold as part of a bundled transaction attributable to food and
2173 food ingredients and tangible personal property other than food and food ingredients.

2174 (f) The election shall follow the procedures outlined in Title 11, Chapter 14, Local
2175 Government Bonding Act.

2176 (2) (a) If the county legislative body determines that a majority of the county's
2177 registered voters voting on the imposition of the tax have voted in favor of the imposition of
2178 the tax as prescribed in Subsection (1), the county legislative body may impose the tax by a
2179 majority vote of all members of the legislative body on the transactions:

2180 (i) described in Subsection (1); and

2181 (ii) within the county, including the cities and towns located in the county, except those
2182 cities and towns that have already imposed a sales and use tax under Part 14, City or Town
2183 Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or
2184 Facilities.

2185 (b) A county legislative body may revise county ordinances to reflect statutory changes
2186 to the distribution formula or eligible recipients of revenue generated from a tax imposed under
2187 Subsection (2)(a) without submitting an opinion question to residents of the county.

2188 (3) Subject to Section 59-12-704, revenue collected from a tax imposed under
2189 Subsection (2) shall be expended:

2190 (a) to fund cultural facilities, recreational facilities, and zoological facilities located
2191 within the county or a city or town located in the county, except a city or town that has already
2192 imposed a sales and use tax under Part 14, City or Town Option Funding for Botanical,
2193 Cultural, Recreational, and Zoological Organizations or Facilities;

2194 (b) to fund ongoing operating expenses of:

2195 (i) recreational facilities described in Subsection (3)(a);

2196 (ii) botanical organizations, cultural organizations, and zoological organizations within
2197 the county; and

2198 (iii) rural radio stations within the county; and
2199 (c) as stated in the opinion question described in Subsection (1).
2200 (4) (a) A tax authorized under this part shall be:
2201 (i) except as provided in Subsection (4)(b), administered, collected, and enforced in
2202 accordance with:
2203 (A) the same procedures used to administer, collect, and enforce the tax under:
2204 (I) Part 1, Tax Collection; or
2205 (II) Part 2, Local Sales and Use Tax Act; and
2206 (B) Chapter 1, General Taxation Policies; and
2207 (ii) levied for a period of 10 years and may be reauthorized at the end of the ten-year
2208 period in accordance with this section.
2209 (b) A tax under this part is not subject to Subsections 59-12-205(2) through ~~(5)~~ (6).
2210 (5) (a) For purposes of this Subsection (5):
2211 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Part 2,
2212 County Annexation.
2213 (ii) "Annexing area" means an area that is annexed into a county.
2214 (b) (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a
2215 county enacts or repeals a tax under this part, the enactment or repeal shall take effect:
2216 (A) on the first day of a calendar quarter; and
2217 (B) after a 90-day period beginning on the date the commission receives notice meeting
2218 the requirements of Subsection (5)(b)(ii) from the county.
2219 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:
2220 (A) that the county will enact or repeal a tax under this part;
2221 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);
2222 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and
2223 (D) if the county enacts the tax described in Subsection (5)(b)(ii)(A), the rate of the
2224 tax.
2225 (c) (i) If the billing period for a transaction begins before the effective date of the
2226 enactment of the tax under this section, the enactment of the tax takes effect on the first day of
2227 the first billing period that begins on or after the effective date of the enactment of the tax.
2228 (ii) The repeal of a tax applies to a billing period if the billing statement for the billing

2229 period is produced on or after the effective date of the repeal of the tax imposed under this
2230 section.

2231 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
2232 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in
2233 Subsection (5)(b)(i) takes effect:

2234 (A) on the first day of a calendar quarter; and

2235 (B) beginning 60 days after the effective date of the enactment or repeal under
2236 Subsection (5)(b)(i).

2237 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
2238 commission may by rule define the term "catalogue sale."

2239 (e) (i) Except as provided in Subsection (5)(f) or (g), if, for an annexation that occurs
2240 on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this
2241 part for an annexing area, the enactment or repeal shall take effect:

2242 (A) on the first day of a calendar quarter; and

2243 (B) after a 90-day period beginning on the date the commission receives notice meeting
2244 the requirements of Subsection (5)(e)(ii) from the county that annexes the annexing area.

2245 (ii) The notice described in Subsection (5)(e)(i)(B) shall state:

2246 (A) that the annexation described in Subsection (5)(e)(i) will result in an enactment or
2247 repeal of a tax under this part for the annexing area;

2248 (B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);

2249 (C) the effective date of the tax described in Subsection (5)(e)(ii)(A); and

2250 (D) the rate of the tax described in Subsection (5)(e)(ii)(A).

2251 (f) (i) If the billing period for a transaction begins before the effective date of the
2252 enactment of the tax under this section, the enactment of the tax takes effect on the first day of
2253 the first billing period that begins on or after the effective date of the enactment of the tax.

2254 (ii) The repeal of a tax applies to a billing period if the billing statement for the billing
2255 period is produced on or after the effective date of the repeal of the tax imposed under this
2256 section.

2257 (g) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
2258 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in
2259 Subsection (5)(e)(i) takes effect:

2260 (A) on the first day of a calendar quarter; and

2261 (B) beginning 60 days after the effective date of the enactment or repeal under

2262 Subsection (5)(e)(i).

2263 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

2264 commission may by rule define the term "catalogue sale."

2265 Section 20. Section **59-12-802** is amended to read:

2266 **59-12-802. Imposition of rural county health care facilities tax -- Expenditure of**

2267 **tax revenue -- Base -- Rate -- Administration, collection, and enforcement of tax --**

2268 **Administrative charge.**

2269 (1) (a) A county legislative body of the following counties may impose a sales and use

2270 tax of up to 1% on the transactions described in Subsection **59-12-103**(1) located within the

2271 county:

2272 (i) a county of the third, fourth, fifth, or sixth class; or

2273 (ii) a county of the second class that has:

2274 (A) a national park within or partially within the county's boundaries; and

2275 (B) two or more state parks within or partially within the county's boundaries.

2276 (b) Subject to Subsection (3), the money collected from a tax under this section may be

2277 used to fund:

2278 (i) for a county described in Subsection (1)(a)(i):

2279 (A) rural emergency medical services in that county;

2280 (B) federally qualified health centers in that county;

2281 (C) freestanding urgent care centers in that county;

2282 (D) rural county health care facilities in that county;

2283 (E) rural health clinics in that county; or

2284 (F) a combination of Subsections (1)(b)(i)(A) through (E); and

2285 (ii) for a county described in Subsection (1)(a)(ii), emergency medical services that are

2286 provided by a political subdivision within that county, subject to Subsection (4)(c).

2287 (c) Notwithstanding Subsection (1)(a), a county legislative body may not impose a tax

2288 under this section on:

2289 (i) the sales and uses described in Section **59-12-104** to the extent the sales and uses

2290 are exempt from taxation under Section **59-12-104**;

2291 (ii) a transaction to the extent a rural city hospital tax is imposed on that transaction in
2292 a city that imposes a tax under Section 59-12-804; and

2293 (iii) except as provided in Subsection (1)(e), amounts paid or charged for food and
2294 food ingredients.

2295 (d) For purposes of this Subsection (1), the location of a transaction shall be
2296 determined in accordance with Sections 59-12-211 through 59-12-215.

2297 (e) A county legislative body imposing a tax under this section shall impose the tax on
2298 the purchase price or sales price for amounts paid or charged for food and food ingredients if
2299 the food and food ingredients are sold as part of a bundled transaction attributable to food and
2300 food ingredients and tangible personal property other than food and food ingredients.

2301 (2) (a) Except as provided in Subsection (4)(b), before imposing a tax under
2302 Subsection (1), a county legislative body shall obtain approval to impose the tax from a
2303 majority of the:

2304 (i) members of the county's legislative body; and

2305 (ii) county's registered voters voting on the imposition of the tax.

2306 (b) The county legislative body shall conduct the election according to the procedures
2307 and requirements of Title 11, Chapter 14, Local Government Bonding Act.

2308 (3) The money collected from a tax imposed under Subsection (1) may only be used to
2309 fund:

2310 (a) for a county described in Subsection (1)(a)(i):

2311 (i) ongoing operating expenses of a center, clinic, or facility described in Subsection
2312 (1)(b)(i) within that county;

2313 (ii) the acquisition of land for a center, clinic, or facility described in Subsection
2314 (1)(b)(i) within that county;

2315 (iii) the design, construction, equipping, or furnishing of a center, clinic, or facility
2316 described in Subsection (1)(b)(i) within that county; or

2317 (iv) rural emergency medical services within that county; and

2318 (b) for a county described in Subsection (1)(a)(ii), emergency medical services that are
2319 provided by a political subdivision within that county, subject to Subsection (4)(c).

2320 (4) (a) A county described in Subsection (1)(a)(ii) may impose a tax under this section
2321 within a portion of the county if the affected area includes:

2322 (i) the entire unincorporated area of the county; and
2323 (ii) the entire boundaries of any municipality located within the affected area.
2324 (b) Before a county described in Subsection (1)(a)(ii) may impose a tax under this
2325 section within a portion of the county, the county legislative body shall obtain approval to
2326 impose the tax from a majority of:
2327 (i) the members of the county's legislative body;
2328 (ii) the county's registered voters within the affected area voting on the imposition of
2329 the tax, in an election conducted according to the procedures and requirements of Title 11,
2330 Chapter 14, Local Government Bonding Act; and
2331 (iii) (A) the members of the legislative body of each municipality located within the
2332 affected area; or
2333 (B) the members of the governing body of a special service district established under
2334 Title 17D, Chapter 1, Special Service District Act, to provide emergency medical services
2335 within the affected area.
2336 (c) A county described in Subsection (1)(a)(ii) that imposes a tax under this section
2337 within a portion of the county in accordance with this Subsection (4) may use the money
2338 collected from the tax to fund emergency medical services that are provided by a political
2339 subdivision within the affected area.
2340 (5) (a) A tax under this section shall be:
2341 (i) except as provided in Subsection (5)(b), administered, collected, and enforced in
2342 accordance with:
2343 (A) the same procedures used to administer, collect, and enforce the tax under:
2344 (I) Part 1, Tax Collection; or
2345 (II) Part 2, Local Sales and Use Tax Act; and
2346 (B) Chapter 1, General Taxation Policies; and
2347 (ii) levied for a period of 10 years and may be reauthorized at the end of the ten-year
2348 period by the county legislative body as provided in Subsection (1).
2349 (b) A tax under this section is not subject to Subsections 59-12-205(2) through ~~[(5)]~~
2350 (6).
2351 (c) A county legislative body shall distribute money collected from a tax under this
2352 section quarterly.

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

Section 21. Section 59-12-804 is amended to read:

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

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

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

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

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

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

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

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

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

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

(i) members of the city legislative body; and

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

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

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

(a) ongoing operating expenses of a rural city hospital;

(b) the acquisition of land for a rural city hospital; or

- 2384 (c) the design, construction, equipping, or furnishing of a rural city hospital.
- 2385 (4) (a) A tax under this section shall be:
- 2386 (i) except as provided in Subsection (4)(b), administered, collected, and enforced in
2387 accordance with:
- 2388 (A) the same procedures used to administer, collect, and enforce the tax under:
- 2389 (I) Part 1, Tax Collection; or
- 2390 (II) Part 2, Local Sales and Use Tax Act; and
- 2391 (B) Chapter 1, General Taxation Policies; and
- 2392 (ii) levied for a period of 10 years and may be reauthorized at the end of the ten-year
2393 period by the city legislative body as provided in Subsection (1).
- 2394 (b) A tax under this section is not subject to Subsections 59-12-205(2) through [~~(5)~~]
2395 (6).
- 2396 (5) The commission shall retain and deposit an administrative charge in accordance
2397 with Section 59-1-306 from the revenue the commission collects from a tax under this section.
2398 Section 22. Section 59-12-1102 is amended to read:
- 2399 **59-12-1102. Base -- Rate -- Imposition of tax -- Distribution of revenue --**
2400 **Administration -- Administrative charge -- Commission requirement to retain an amount**
2401 **to be deposited into the Qualified Emergency Food Agencies Fund -- Enactment or repeal**
2402 **of tax -- Effective date -- Notice requirements.**
- 2403 (1) (a) (i) Subject to Subsections (2) through (6), and in addition to any other tax
2404 authorized by this chapter, a county may impose by ordinance a county option sales and use tax
2405 of .25% upon the transactions described in Subsection 59-12-103(1).
- 2406 (ii) Notwithstanding Subsection (1)(a)(i), a county may not impose a tax under this
2407 section on the sales and uses described in Section 59-12-104 to the extent the sales and uses are
2408 exempt from taxation under Section 59-12-104.
- 2409 (b) For purposes of this Subsection (1), the location of a transaction shall be
2410 determined in accordance with Sections 59-12-211 through 59-12-215.
- 2411 (c) The county option sales and use tax under this section shall be imposed:
- 2412 (i) upon transactions that are located within the county, including transactions that are
2413 located within municipalities in the county; and
- 2414 (ii) except as provided in Subsection (1)(d) or (5), beginning on the first day of

2415 January:

2416 (A) of the next calendar year after adoption of the ordinance imposing the tax if the
2417 ordinance is adopted on or before May 25; or

2418 (B) of the second calendar year after adoption of the ordinance imposing the tax if the
2419 ordinance is adopted after May 25.

2420 (d) The county option sales and use tax under this section shall be imposed:

2421 (i) beginning January 1, 1998, if an ordinance adopting the tax imposed on or before
2422 September 4, 1997; or

2423 (ii) beginning January 1, 1999, if an ordinance adopting the tax is imposed during 1997
2424 but after September 4, 1997.

2425 (2) (a) Before imposing a county option sales and use tax under Subsection (1), a
2426 county shall hold two public hearings on separate days in geographically diverse locations in
2427 the county.

2428 (b) (i) At least one of the hearings required by Subsection (2)(a) shall have a starting
2429 time of no earlier than 6 p.m.

2430 (ii) The earlier of the hearings required by Subsection (2)(a) shall be no less than seven
2431 days after the day the first advertisement required by Subsection (2)(c) is published.

2432 (c) (i) Before holding the public hearings required by Subsection (2)(a), the county
2433 shall advertise:

2434 (A) its intent to adopt a county option sales and use tax;

2435 (B) the date, time, and location of each public hearing; and

2436 (C) a statement that the purpose of each public hearing is to obtain public comments
2437 regarding the proposed tax.

2438 (ii) The advertisement shall be published:

2439 (A) in a newspaper of general circulation in the county once each week for the two
2440 weeks preceding the earlier of the two public hearings; and

2441 (B) for the county, as a class A notice under Section [63G-30-102](#), for two weeks before
2442 the day on which the first of the two public hearings is held.

2443 (iii) The advertisement described in Subsection (2)(c)(ii)(A) shall be no less than 1/8
2444 page in size, and the type used shall be no smaller than 18 point and surrounded by a 1/4-inch
2445 border.

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

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

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

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

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

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

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

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

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

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

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

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

2477 (d) The commission shall establish rules to implement the distribution of the tax under
2478 Subsections (3)(a), (b), and (c).

2479 (4) (a) Except as provided in Subsection (4)(b) or (c), a tax authorized under this part
2480 shall be administered, collected, and enforced in accordance with:

2481 (i) the same procedures used to administer, collect, and enforce the tax under:

2482 (A) Part 1, Tax Collection; or

2483 (B) Part 2, Local Sales and Use Tax Act; and

2484 (ii) Chapter 1, General Taxation Policies.

2485 (b) A tax under this part is not subject to Subsections 59-12-205(2) through ~~(5)~~ (6).

2486 (c) (i) Subject to Subsection (4)(c)(ii), the commission shall retain and deposit an
2487 administrative charge in accordance with Section 59-1-306 from the revenue the commission
2488 collects from a tax under this part.

2489 (ii) Notwithstanding Section 59-1-306, the administrative charge described in
2490 Subsection (4)(c)(i) shall be calculated by taking a percentage described in Section 59-1-306 of
2491 the distribution amounts resulting after:

2492 (A) the applicable distribution calculations under Subsection (3) have been made; and

2493 (B) the commission retains the amount required by Subsection (5).

2494 (5) (a) Beginning on July 1, 2009, the commission shall calculate and retain a portion
2495 of the sales and use tax collected under this part as provided in this Subsection (5).

2496 (b) For a county that imposes a tax under this part, the commission shall calculate a
2497 percentage each month by dividing the sales and use tax collected under this part for that
2498 month within the boundaries of that county by the total sales and use tax collected under this
2499 part for that month within the boundaries of all of the counties that impose a tax under this part.

2500 (c) For a county that imposes a tax under this part, the commission shall retain each
2501 month an amount equal to the product of:

2502 (i) the percentage the commission determines for the month under Subsection (5)(b)
2503 for the county; and

2504 (ii) \$6,354.

2505 (d) The commission shall deposit an amount the commission retains in accordance
2506 with this Subsection (5) into the Qualified Emergency Food Agencies Fund created by Section
2507 35A-8-1009.

2508 (e) An amount the commission deposits into the Qualified Emergency Food Agencies
2509 Fund shall be expended as provided in Section 35A-8-1009.

2510 (6) (a) For purposes of this Subsection (6):

2511 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, County
2512 Consolidations and Annexations.

2513 (ii) "Annexing area" means an area that is annexed into a county.

2514 (b) (i) Except as provided in Subsection (6)(c) or (d), if, on or after July 1, 2004, a
2515 county enacts or repeals a tax under this part:

2516 (A) (I) the enactment shall take effect as provided in Subsection (1)(c); or

2517 (II) the repeal shall take effect on the first day of a calendar quarter; and

2518 (B) after a 90-day period beginning on the date the commission receives notice meeting
2519 the requirements of Subsection (6)(b)(ii) from the county.

2520 (ii) The notice described in Subsection (6)(b)(i)(B) shall state:

2521 (A) that the county will enact or repeal a tax under this part;

2522 (B) the statutory authority for the tax described in Subsection (6)(b)(ii)(A);

2523 (C) the effective date of the tax described in Subsection (6)(b)(ii)(A); and

2524 (D) if the county enacts the tax described in Subsection (6)(b)(ii)(A), the rate of the
2525 tax.

2526 (c) (i) If the billing period for a transaction begins before the effective date of the
2527 enactment of the tax under Subsection (1), the enactment of the tax takes effect on the first day
2528 of the first billing period that begins on or after the effective date of the enactment of the tax.

2529 (ii) The repeal of a tax applies to a billing period if the billing statement for the billing
2530 period is produced on or after the effective date of the repeal of the tax imposed under
2531 Subsection (1).

2532 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
2533 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in
2534 Subsection (6)(b)(i) takes effect:

2535 (A) on the first day of a calendar quarter; and

2536 (B) beginning 60 days after the effective date of the enactment or repeal under
2537 Subsection (6)(b)(i).

2538 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

2539 commission may by rule define the term "catalogue sale."

2540 (e) (i) Except as provided in Subsection (6)(f) or (g), if, for an annexation that occurs
2541 on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this
2542 part for an annexing area, the enactment or repeal shall take effect:

2543 (A) on the first day of a calendar quarter; and

2544 (B) after a 90-day period beginning on the date the commission receives notice meeting
2545 the requirements of Subsection (6)(e)(ii) from the county that annexes the annexing area.

2546 (ii) The notice described in Subsection (6)(e)(i)(B) shall state:

2547 (A) that the annexation described in Subsection (6)(e)(i) will result in an enactment or
2548 repeal of a tax under this part for the annexing area;

2549 (B) the statutory authority for the tax described in Subsection (6)(e)(ii)(A);

2550 (C) the effective date of the tax described in Subsection (6)(e)(ii)(A); and

2551 (D) the rate of the tax described in Subsection (6)(e)(ii)(A).

2552 (f) (i) If the billing period for a transaction begins before the effective date of the
2553 enactment of the tax under Subsection (1), the enactment of the tax takes effect on the first day
2554 of the first billing period that begins on or after the effective date of the enactment of the tax.

2555 (ii) The repeal of a tax applies to a billing period if the billing statement for the billing
2556 period is produced on or after the effective date of the repeal of the tax imposed under
2557 Subsection (1).

2558 (g) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
2559 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in
2560 Subsection (6)(e)(i) takes effect:

2561 (A) on the first day of a calendar quarter; and

2562 (B) beginning 60 days after the effective date of the enactment or repeal under
2563 Subsection (6)(e)(i).

2564 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
2565 commission may by rule define the term "catalogue sale."

2566 Section 23. Section **59-12-1302** is amended to read:

2567 **59-12-1302. Imposition of tax -- Base -- Rate -- Enactment or repeal of tax -- Tax**
2568 **rate change -- Effective date -- Notice requirements -- Administration, collection, and**
2569 **enforcement of tax -- Administrative charge.**

2570 (1) Beginning on or after January 1, 1998, the governing body of a town may impose a
2571 tax as provided in this part in an amount that does not exceed 1%.

2572 (2) A town may impose a tax as provided in this part if the town imposed a license fee
2573 or tax on businesses based on gross receipts under Section 10-1-203 on or before January 1,
2574 1996.

2575 (3) A town imposing a tax under this section shall:

2576 (a) except as provided in Subsection (4), impose the tax on the transactions described
2577 in Subsection 59-12-103(1) located within the town; and

2578 (b) provide an effective date for the tax as provided in Subsection (5).

2579 (4) (a) A town may not impose a tax under this section on:

2580 (i) the sales and uses described in Section 59-12-104 to the extent the sales and uses
2581 are exempt from taxation under Section 59-12-104; and

2582 (ii) except as provided in Subsection (4)(c), amounts paid or charged for food and food
2583 ingredients.

2584 (b) For purposes of this Subsection (4), the location of a transaction shall be
2585 determined in accordance with Sections 59-12-211 through 59-12-215.

2586 (c) A town imposing a tax under this section shall impose the tax on the purchase price
2587 or sales price for amounts paid or charged for food and food ingredients if the food and food
2588 ingredients are sold as part of a bundled transaction attributable to food and food ingredients
2589 and tangible personal property other than food and food ingredients.

2590 (5) (a) For purposes of this Subsection (5):

2591 (i) "Annexation" means an annexation to a town under Title 10, Chapter 2, Part 4,
2592 Annexation.

2593 (ii) "Annexing area" means an area that is annexed into a town.

2594 (b) (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a
2595 town enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal,
2596 or change shall take effect:

2597 (A) on the first day of a calendar quarter; and

2598 (B) after a 90-day period beginning on the date the commission receives notice meeting
2599 the requirements of Subsection (5)(b)(ii) from the town.

2600 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:

2601 (A) that the town will enact or repeal a tax or change the rate of a tax under this part;

2602 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);

2603 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and

2604 (D) if the town enacts the tax or changes the rate of the tax described in Subsection

2605 (5)(b)(ii)(A), the rate of the tax.

2606 (c) (i) If the billing period for the transaction begins before the effective date of the

2607 enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of

2608 the tax or the tax rate increase takes effect on the first day of the first billing period that begins

2609 on or after the effective date of the enactment of the tax or the tax rate increase.

2610 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing

2611 statement for the billing period is produced on or after the effective date of the repeal of the tax

2612 or the tax rate decrease imposed under Subsection (1).

2613 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of

2614 sales and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of

2615 a tax described in Subsection (5)(b)(i) takes effect:

2616 (A) on the first day of a calendar quarter; and

2617 (B) beginning 60 days after the effective date of the enactment, repeal, or change in the

2618 rate of the tax under Subsection (5)(b)(i).

2619 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

2620 commission may by rule define the term "catalogue sale."

2621 (e) (i) Except as provided in Subsection (5)(f) or (g), if, for an annexation that occurs

2622 on or after July 1, 2004, the annexation will result in the enactment, repeal, or change in the

2623 rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take

2624 effect:

2625 (A) on the first day of a calendar quarter; and

2626 (B) after a 90-day period beginning on the date the commission receives notice meeting

2627 the requirements of Subsection (5)(e)(ii) from the town that annexes the annexing area.

2628 (ii) The notice described in Subsection (5)(e)(i)(B) shall state:

2629 (A) that the annexation described in Subsection (5)(e)(i) will result in an enactment,

2630 repeal, or change in the rate of a tax under this part for the annexing area;

2631 (B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);

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

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

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

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

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

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

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

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

(6) The commission shall:

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

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

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

(A) Part 1, Tax Collection; or

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

(ii) Chapter 1, General Taxation Policies.

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

(8) A tax under this section is not subject to Subsections 59-12-205(2) through ~~(5)~~ (6).

Section 24. Section **59-12-1402** is amended to read:

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

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

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

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

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

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

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

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

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

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

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

(e) A city or town legislative body imposing a tax under this section shall impose the

2694 tax on the purchase price or sales price for amounts paid or charged for food and food
2695 ingredients if the food and food ingredients are sold as part of a bundled transaction attributable
2696 to food and food ingredients and tangible personal property other than food and food
2697 ingredients.

2698 (f) Except as provided in Subsection (6), the election shall be held at a regular general
2699 election or a municipal general election, as those terms are defined in Section 20A-1-102, and
2700 shall follow the procedures outlined in Title 11, Chapter 14, Local Government Bonding Act.

2701 (2) If the city or town legislative body determines that a majority of the city's or town's
2702 registered voters voting on the imposition of the tax have voted in favor of the imposition of
2703 the tax as prescribed in Subsection (1), the city or town legislative body may impose the tax by
2704 a majority vote of all members of the legislative body.

2705 (3) Subject to Section 59-12-1403, revenue collected from a tax imposed under
2706 Subsection (2) shall be expended:

2707 (a) to finance cultural facilities, recreational facilities, and zoological facilities within
2708 the city or town or within the geographic area of entities that are parties to an interlocal
2709 agreement, to which the city or town is a party, providing for cultural facilities, recreational
2710 facilities, or zoological facilities;

2711 (b) to finance ongoing operating expenses of:

2712 (i) recreational facilities described in Subsection (3)(a) within the city or town or
2713 within the geographic area of entities that are parties to an interlocal agreement, to which the
2714 city or town is a party, providing for recreational facilities; or

2715 (ii) botanical organizations, cultural organizations, and zoological organizations within
2716 the city or town or within the geographic area of entities that are parties to an interlocal
2717 agreement, to which the city or town is a party, providing for the support of botanical
2718 organizations, cultural organizations, or zoological organizations; and

2719 (c) as stated in the opinion question described in Subsection (1).

2720 (4) (a) Except as provided in Subsection (4)(b), a tax authorized under this part shall
2721 be:

2722 (i) administered, collected, and enforced in accordance with:

2723 (A) the same procedures used to administer, collect, and enforce the tax under:

2724 (I) Part 1, Tax Collection; or

2725 (II) Part 2, Local Sales and Use Tax Act; and
2726 (B) Chapter 1, General Taxation Policies; and
2727 (ii) (A) levied for a period of eight years; and
2728 (B) may be reauthorized at the end of the eight-year period in accordance with this
2729 section.

2730 (b) (i) If a tax under this part is imposed for the first time on or after July 1, 2011, the
2731 tax shall be levied for a period of 10 years.

2732 (ii) If a tax under this part is reauthorized in accordance with Subsection (4)(a) on or
2733 after July 1, 2011, the tax shall be reauthorized for a ten-year period.

2734 (c) A tax under this section is not subject to Subsections 59-12-205(2) through [~~(5)~~]
2735 (6).

2736 (5) (a) For purposes of this Subsection (5):

2737 (i) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part
2738 4, Annexation.

2739 (ii) "Annexing area" means an area that is annexed into a city or town.

2740 (b) (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a city
2741 or town enacts or repeals a tax under this part, the enactment or repeal shall take effect:

2742 (A) on the first day of a calendar quarter; and
2743 (B) after a 90-day period beginning on the date the commission receives notice meeting
2744 the requirements of Subsection (5)(b)(ii) from the city or town.

2745 (ii) The notice described in Subsection (5)(b)(i)(B) shall state:

2746 (A) that the city or town will enact or repeal a tax under this part;
2747 (B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);
2748 (C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and
2749 (D) if the city or town enacts the tax described in Subsection (5)(b)(ii)(A), the rate of
2750 the tax.

2751 (c) (i) If the billing period for a transaction begins before the effective date of the
2752 enactment of the tax under this section, the enactment of the tax takes effect on the first day of
2753 the first billing period that begins on or after the effective date of the enactment of the tax.

2754 (ii) The repeal of a tax applies to a billing period if the billing statement for the billing
2755 period is produced on or after the effective date of the repeal of the tax imposed under this

2756 section.

2757 (d) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
2758 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in
2759 Subsection (5)(b)(i) takes effect:

2760 (A) on the first day of a calendar quarter; and

2761 (B) beginning 60 days after the effective date of the enactment or repeal under
2762 Subsection (5)(b)(i).

2763 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
2764 commission may by rule define the term "catalogue sale."

2765 (e) (i) Except as provided in Subsection (5)(f) or (g), if, for an annexation that occurs
2766 on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this
2767 part for an annexing area, the enactment or repeal shall take effect:

2768 (A) on the first day of a calendar quarter; and

2769 (B) after a 90-day period beginning on the date the commission receives notice meeting
2770 the requirements of Subsection (5)(e)(ii) from the city or town that annexes the annexing area.

2771 (ii) The notice described in Subsection (5)(e)(i)(B) shall state:

2772 (A) that the annexation described in Subsection (5)(e)(i) will result in an enactment or
2773 repeal a tax under this part for the annexing area;

2774 (B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);

2775 (C) the effective date of the tax described in Subsection (5)(e)(ii)(A); and

2776 (D) the rate of the tax described in Subsection (5)(e)(ii)(A).

2777 (f) (i) If the billing period for a transaction begins before the effective date of the
2778 enactment of the tax under this section, the enactment of the tax takes effect on the first day of
2779 the first billing period that begins on or after the effective date of the enactment of the tax.

2780 (ii) The repeal of a tax applies to a billing period if the billing statement for the billing
2781 period is produced on or after the effective date of the repeal of the tax imposed under this
2782 section.

2783 (g) (i) If a tax due under this chapter on a catalogue sale is computed on the basis of
2784 sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in
2785 Subsection (5)(e)(i) takes effect:

2786 (A) on the first day of a calendar quarter; and

2787 (B) beginning 60 days after the effective date of the enactment or repeal under
2788 Subsection (5)(e)(i).

2789 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
2790 commission may by rule define the term "catalogue sale."

2791 (6) (a) Before a city or town legislative body submits an opinion question to the
2792 residents of the city or town under Subsection (1), the city or town legislative body shall:

2793 (i) submit to the county legislative body in which the city or town is located a written
2794 notice of the intent to submit the opinion question to the residents of the city or town; and

2795 (ii) receive from the county legislative body:

2796 (A) a written resolution passed by the county legislative body stating that the county
2797 legislative body is not seeking to impose a tax under Part 7, County Option Funding for
2798 Botanical, Cultural, Recreational, and Zoological Organizations or Facilities; or

2799 (B) a written statement that in accordance with Subsection (6)(b) the results of a county
2800 opinion question submitted to the residents of the county under Part 7, County Option Funding
2801 for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, permit the city
2802 or town legislative body to submit the opinion question to the residents of the city or town in
2803 accordance with this part.

2804 (b) (i) Within 60 days after the day the county legislative body receives from a city or
2805 town legislative body described in Subsection (6)(a) the notice of the intent to submit an
2806 opinion question to the residents of the city or town, the county legislative body shall provide
2807 the city or town legislative body:

2808 (A) the written resolution described in Subsection (6)(a)(ii)(A); or

2809 (B) written notice that the county legislative body will submit an opinion question to
2810 the residents of the county under Part 7, County Option Funding for Botanical, Cultural,
2811 Recreational, and Zoological Organizations or Facilities, for the county to impose a tax under
2812 that part.

2813 (ii) If the county legislative body provides the city or town legislative body the written
2814 notice that the county legislative body will submit an opinion question as provided in
2815 Subsection (6)(b)(i)(B), the county legislative body shall submit the opinion question by no
2816 later than, from the date the county legislative body sends the written notice, the later of:

2817 (A) a 12-month period;

2818 (B) the next regular primary election; or

2819 (C) the next regular general election.

2820 (iii) Within 30 days of the date of the canvass of the election at which the opinion
2821 question under Subsection (6)(b)(ii) is voted on, the county legislative body shall provide the
2822 city or town legislative body described in Subsection (6)(a) written results of the opinion
2823 question submitted by the county legislative body under Part 7, County Option Funding for
2824 Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, indicating that:

2825 (A) (I) the city or town legislative body may not impose a tax under this part because a
2826 majority of the county's registered voters voted in favor of the county imposing the tax and the
2827 county legislative body by a majority vote approved the imposition of the tax; or

2828 (II) for at least 12 months from the date the written results are submitted to the city or
2829 town legislative body, the city or town legislative body may not submit to the county legislative
2830 body a written notice of the intent to submit an opinion question under this part because a
2831 majority of the county's registered voters voted against the county imposing the tax and the
2832 majority of the registered voters who are residents of the city or town described in Subsection
2833 (6)(a) voted against the imposition of the county tax; or

2834 (B) the city or town legislative body may submit the opinion question to the residents
2835 of the city or town in accordance with this part because although a majority of the county's
2836 registered voters voted against the county imposing the tax, the majority of the registered voters
2837 who are residents of the city or town voted for the imposition of the county tax.

2838 (c) Notwithstanding Subsection (6)(b), at any time a county legislative body may
2839 provide a city or town legislative body described in Subsection (6)(a) a written resolution
2840 passed by the county legislative body stating that the county legislative body is not seeking to
2841 impose a tax under Part 7, County Option Funding for Botanical, Cultural, Recreational, and
2842 Zoological Organizations or Facilities, which permits the city or town legislative body to
2843 submit under Subsection (1) an opinion question to the city's or town's residents.

2844 Section 25. Section **59-12-2103** is amended to read:

2845 **59-12-2103. Imposition of tax -- Base -- Rate -- Expenditure of revenue collected**
2846 **from the tax -- Administration, collection, and enforcement of tax by commission --**
2847 **Administrative charge -- Enactment or repeal of tax -- Annexation -- Notice.**

2848 (1) (a) As used in this section, "eligible city or town" means a city or town that

2849 imposed a tax under this part on July 1, 2016.

2850 (b) Subject to the other provisions of this section and except as provided in Subsection
2851 (2) or (3), the legislative body of an eligible city or town may impose a sales and use tax of up
2852 to .20% on the transactions:

2853 (i) described in Subsection 59-12-103(1); and

2854 (ii) within the city or town.

2855 (c) A city or town legislative body that imposes a tax under Subsection (1)(b) shall
2856 expend the revenue collected from the tax for the same purposes for which the city or town
2857 may expend the city's or town's general fund revenue.

2858 (d) For purposes of this Subsection (1), the location of a transaction shall be
2859 determined in accordance with Sections 59-12-211 through 59-12-215.

2860 (2) (a) A city or town legislative body may not impose a tax under this section on:

2861 (i) the sales and uses described in Section 59-12-104 to the extent the sales and uses
2862 are exempt from taxation under Section 59-12-104; and

2863 (ii) except as provided in Subsection (2)(b), amounts paid or charged for food and food
2864 ingredients.

2865 (b) A city or town legislative body imposing a tax under this section shall impose the
2866 tax on the purchase price or sales price for amounts paid or charged for food and food
2867 ingredients if the food and food ingredients are sold as part of a bundled transaction attributable
2868 to food and food ingredients and tangible personal property other than food and food
2869 ingredients.

2870 (3) An eligible city or town may impose a tax under this part until no later than June
2871 30, 2030.

2872 (4) The commission shall transmit revenue collected within a city or town from a tax
2873 under this part:

2874 (a) to the city or town legislative body;

2875 (b) monthly; and

2876 (c) by electronic funds transfer.

2877 (5) (a) Except as provided in Subsection (5)(b), the commission shall administer,
2878 collect, and enforce a tax under this part in accordance with:

2879 (i) the same procedures used to administer, collect, and enforce the tax under:

2880 (A) Part 1, Tax Collection; or
2881 (B) Part 2, Local Sales and Use Tax Act; and
2882 (ii) Chapter 1, General Taxation Policies.
2883 (b) A tax under this part is not subject to Subsections 59-12-205(2) through ~~(5)~~ (6).
2884 (6) The commission shall retain and deposit an administrative charge in accordance
2885 with Section 59-1-306 from the revenue the commission collects from a tax under this part.
2886 (7) (a) (i) Except as provided in Subsection (7)(b) or (c), if, on or after January 1, 2009,
2887 a city or town enacts or repeals a tax or changes the rate of a tax under this part, the enactment,
2888 repeal, or change shall take effect:
2889 (A) on the first day of a calendar quarter; and
2890 (B) after a 90-day period beginning on the date the commission receives notice meeting
2891 the requirements of Subsection (7)(a)(i) from the city or town.
2892 (ii) The notice described in Subsection (7)(a)(i)(B) shall state:
2893 (A) that the city or town will enact or repeal a tax or change the rate of the tax under
2894 this part;
2895 (B) the statutory authority for the tax described in Subsection (7)(a)(ii)(A);
2896 (C) the effective date of the tax described in Subsection (7)(a)(ii)(A); and
2897 (D) if the city or town enacts the tax or changes the rate of the tax described in
2898 Subsection (7)(a)(ii)(A), the rate of the tax.
2899 (b) (i) If the billing period for a transaction begins before the enactment of the tax or
2900 the tax rate increase under Subsection (1), the enactment of the tax or the tax rate increase takes
2901 effect on the first day of the first billing period that begins on or after the effective date of the
2902 enactment of the tax or the tax rate increase.
2903 (ii) If the billing period for a transaction begins before the effective date of the repeal
2904 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax
2905 rate decrease applies to a billing period if the billing statement for the billing period is rendered
2906 on or after the effective date of the repeal of the tax or the tax rate decrease.
2907 (c) (i) If a tax due under this part on a catalogue sale is computed on the basis of sales
2908 and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of a tax
2909 described in Subsection (7)(a)(i) takes effect:
2910 (A) on the first day of a calendar quarter; and

2911 (B) beginning 60 days after the effective date of the enactment, repeal, or change in the
2912 rate of the tax under Subsection (7)(a)(i).

2913 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
2914 commission may by rule define the term "catalogue sale."

2915 (d) (i) Except as provided in Subsection (7)(e) or (f), if, for an annexation that occurs
2916 on or after January 1, 2009, the annexation will result in the enactment, repeal, or change in the
2917 rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take
2918 effect:

2919 (A) on the first day of a calendar quarter; and

2920 (B) after a 90-day period beginning on the date the commission receives notice meeting
2921 the requirements of Subsection (7)(d)(ii) from the city or town that annexes the annexing area.

2922 (ii) The notice described in Subsection (7)(d)(i)(B) shall state:

2923 (A) that the annexation described in Subsection (7)(d)(i)(B) will result in the
2924 enactment, repeal, or change in the rate of a tax under this part for the annexing area;

2925 (B) the statutory authority for the tax described in Subsection (7)(d)(ii)(A);

2926 (C) the effective date of the tax described in Subsection (7)(d)(ii)(A); and

2927 (D) if the city or town enacts the tax or changes the rate of the tax described in
2928 Subsection (7)(d)(ii)(A), the rate of the tax.

2929 (e) (i) If the billing period for a transaction begins before the effective date of the
2930 enactment of the tax or a tax rate increase under Subsection (1), the enactment of a tax or a tax
2931 rate increase takes effect on the first day of the first billing period that begins on or after the
2932 effective date of the enactment of the tax or the tax rate increase.

2933 (ii) If the billing period for a transaction begins before the effective date of the repeal
2934 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax
2935 rate decrease applies to a billing period if the billing statement for the billing period is rendered
2936 on or after the effective date of the repeal of the tax or the tax rate decrease.

2937 (f) (i) If a tax due under this part on a catalogue sale is computed on the basis of sales
2938 and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of a tax
2939 described in Subsection (7)(d)(i) takes effect:

2940 (A) on the first day of a calendar quarter; and

2941 (B) beginning 60 days after the effective date of the enactment, repeal, or change under

2942 Subsection (7)(d)(i).

2943 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
2944 commission may by rule define the term "catalogue sale."

2945 Section 26. Section **59-12-2206** is amended to read:

2946 **59-12-2206. Administration, collection, and enforcement of a sales and use tax**
2947 **under this part -- Transmission of revenue monthly by electronic funds transfer --**
2948 **Transfer of revenue to a public transit district or eligible political subdivision.**

2949 (1) Except as provided in Subsection (2), the commission shall administer, collect, and
2950 enforce a sales and use tax imposed under this part.

2951 (2) The commission shall administer, collect, and enforce a sales and use tax imposed
2952 under this part in accordance with:

2953 (a) the same procedures used to administer, collect, and enforce a tax under:

2954 (i) Part 1, Tax Collection; or

2955 (ii) Part 2, Local Sales and Use Tax Act; and

2956 (b) Chapter 1, General Taxation Policies.

2957 (3) A sales and use tax under this part is not subject to Subsections **59-12-205**(2)
2958 through ~~[(5)]~~ (6).

2959 (4) Subject to Section **59-12-2207** and except as provided in Subsection (5) or another
2960 provision of this part, the state treasurer shall transmit revenue collected within a county, city,
2961 or town from a sales and use tax under this part to the county, city, or town legislative body
2962 monthly by electronic funds transfer.

2963 (5) (a) Subject to Section **59-12-2207**, and except as provided in Subsection (5)(b), the
2964 state treasurer shall transfer revenue collected within a county, city, or town from a sales and
2965 use tax under this part directly to a public transit district organized under Title 17B, Chapter 2a,
2966 Part 8, Public Transit District Act, or an eligible political subdivision as defined in Section
2967 **59-12-2219**, if the county, city, or town legislative body:

2968 (i) provides written notice to the commission and the state treasurer requesting the
2969 transfer; and

2970 (ii) designates the public transit district or eligible political subdivision to which the
2971 county, city, or town legislative body requests the state treasurer to transfer the revenue.

2972 (b) The commission shall transmit a portion of the revenue collected within a county,

city, or town from a sales and use tax under this part that would be transferred to a public transit district or an eligible political subdivision under Subsection (5)(a) to the county, city, or town to fund public transit fixed guideway safety oversight under Section 72-1-214 if the county, city, or town legislative body:

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

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

Section 27. Section 59-12-2302 is amended to read:

59-12-2302. Fair park authority may impose special event tax.

(1) The fair park authority may impose a tax of not to exceed 1.5% on all sales:

(a) of taxable items; and

(b) that occur at a fair park special event.

(2) (a) To impose a tax under Subsection (1), the authority board shall adopt a resolution imposing the tax.

(b) The resolution under Subsection (2)(a) shall include provisions substantially the same as those contained in Part 1, Tax Collection, except that the tax shall be imposed only on taxable items.

(c) The name of the fair park authority as the taxing agency shall be substituted for that of the state where necessary, and an additional license is not required if one has been or is issued under Section 59-12-106.

(3) To maintain in effect a tax resolution adopted under this part, the authority board shall, within 30 days of any amendment of any applicable provisions of Part 1, Tax Collection, adopt amendments to the fair park authority's tax resolution to conform with the applicable amendments to Part 1, Tax Collection.

(4) (a) (i) Except as provided in Subsection (4)(a)(ii), a tax authorized under this part shall be administered, collected, and enforced in accordance with the same procedures used to administer, collect, and enforce the tax under:

(A) Part 1, Tax Collection, or Part 2, Local Sales and Use Tax Act; and

(B) Chapter 1, General Taxation Policies.

(ii) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or

3004 Subsections 59-12-205(2) through [(6)] (7).

3005 (b) Except as provided in Subsection (4)(c), the commission shall distribute the
3006 revenue from a fair park special event tax to the fair park authority.

3007 (c) The commission shall retain and deposit an administrative charge in accordance
3008 with Section 59-1-306 from the revenue the commission collects from a fair park special event
3009 tax.

3010 (5) (a) (i) Except as provided in Subsection (5)(b), if the fair park authority enacts or
3011 repeals a fair park special event tax or changes the rate of a fair park special event tax, the
3012 enactment, repeal, or change takes effect:

3013 (A) on the first day of a calendar quarter; and

3014 (B) after a 90-day period beginning on the day on which the commission receives
3015 notice meeting the requirements of Subsection (5)(a)(ii) from the fair park authority.

3016 (ii) The notice described in Subsection (5)(a)(i) shall state:

3017 (A) that the fair park authority will enact or repeal a fair park special event tax or
3018 change the rate of a fair park special event tax;

3019 (B) the statutory authority for the fair park special event tax;

3020 (C) the effective date of the imposition, repeal, or change in the rate of the fair park
3021 special event tax; and

3022 (D) if the fair park authority enacts the fair park special event tax or changes the rate of
3023 the fair park special event tax, the rate of the fair park special event tax.

3024 (b) (i) If the billing period for a transaction begins before the effective date of the
3025 enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of
3026 the tax or the tax rate increase shall take effect on the first day of the first billing period that
3027 begins after the effective date of the enactment of the tax or the tax rate increase.

3028 (ii) If the billing period for a transaction begins before the effective date of the repeal
3029 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax
3030 rate decrease shall take effect on the first day of the last billing period that began before the
3031 effective date of the repeal of the tax or the tax rate decrease.

3032 (c) If the fair park authority acquires land that becomes part of the fair park land, the
3033 acquisition of that additional land constitutes the fair park authority's enactment of a fair park
3034 special event tax as to that additional land, requiring the fair park authority's compliance with

3035 the notice provisions of this Subsection (5).

3036 (d) (i) If the billing period for a transaction begins before the effective date of the
3037 enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of
3038 the tax or the tax rate increase shall take effect on the first day of the first billing period that
3039 begins after the effective date of the enactment of the tax or the tax rate increase.

3040 (ii) If the billing period for a transaction begins before the effective date of the repeal
3041 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax
3042 rate decrease shall take effect on the first day of the last billing period that began before the
3043 effective date of the repeal of the tax or the tax rate decrease.

3044 Section 28. Section **63H-1-205** is amended to read:

3045 **63H-1-205. MIDA accommodations tax.**

3046 (1) As used in this section:

3047 (a) "Accommodations and services" means an accommodation or service described in
3048 Subsection [59-12-103](#)(1)(i).

3049 (b) "Accommodations and services" does not include amounts paid or charged that are
3050 not part of a rental room rate.

3051 (2) By ordinance, the authority board may impose a MIDA accommodations tax on a
3052 provider for amounts paid or charged for accommodations and services, if the place of
3053 accommodation is located on:

3054 (a) authority-owned or other government-owned property within the project area; or

3055 (b) privately owned property on which the authority owns a condominium unit that is
3056 part of the place of accommodation.

3057 (3) The maximum rate of the MIDA accommodations tax is 15% of the amounts paid
3058 to or charged by the provider for accommodations and services.

3059 (4) A provider may recover an amount equal to the MIDA accommodations tax from
3060 customers, if the provider includes the amount as a separate billing line item.

3061 (5) If the authority imposes the tax described in this section, neither the authority nor a
3062 public entity may impose, on the amounts paid or charged for accommodations and services,
3063 any other tax described in:

3064 (a) Title 59, Chapter 12, Sales and Use Tax Act; or

3065 (b) Title 59, Chapter 28, State Transient Room Tax Act.

(6) Except as provided in Subsection (7) or (8), the tax imposed under this section shall be administered, collected, and enforced in accordance with:

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

(i) Title 59, Chapter 12, Part 1, Tax Collection; or

(ii) Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act; and

(b) Title 59, Chapter 1, General Taxation Policies.

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

(8) (a) A tax under this section is not subject to Section 59-12-107.1 or 59-12-123 or Subsections 59-12-205(2) through ~~[(5)]~~ (6).

(b) The exemptions described in Sections 59-12-104, 59-12-104.1, and 59-12-104.6 do not apply to a tax imposed under this section.

(9) The State Tax Commission shall:

(a) except as provided in Subsection (9)(b), distribute the revenue collected from the tax to the authority; and

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

(10) (a) If the authority imposes, repeals, or changes the rate of tax under this section, the implementation, repeal, or change shall take effect:

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

(ii) after a 90-day period beginning on the date the State Tax Commission receives the notice described in Subsection (10)(b) from the authority.

(b) The notice required in Subsection (10)(a)(ii) shall state:

(i) that the authority will impose, repeal, or change the rate of a tax under this section;

(ii) the effective date of the implementation, repeal, or change of the tax; and

(iii) the rate of the tax.

(11) In addition to the uses permitted under Section 63H-1-502, the authority may allocate revenue from the MIDA accommodations tax to a county in which a place of accommodation that is subject to the MIDA accommodations tax is located, if:

(a) the county had a transient room tax described in Section 59-12-301 in effect at the time the authority board imposed a MIDA accommodations tax by ordinance; and

3097 (b) the revenue replaces revenue that the county received from a county transient room
3098 tax described in Section [59-12-301](#) for the county's general operations and administrative
3099 expenses.

3100 Section 29. **Repealer.**

3101 This bill repeals:

3102 Section [26B-5-350](#), **Assisted outpatient treatment services.**

3103 Section 30. **Effective date.**

3104 (1) Except as provided in Subsection (2), this bill takes effect on May 1, 2024.

3105 (2) The actions affecting Section [26B-5-331](#) (effective 07/01/24) take effect on July 1,
3106 2024.