

# STATE OF UTAH

## Fund Information

**FINET Name:** (TAX) Alcoholic Beverage and Substance Abuse Enforcement and Treatment **FINET Fund:** 1500

**Legal Name:** Alcoholic Beverage and Substance Abuse Enforcement and Treatment Restricted Account

**Legal Authorization:** UCA 32B-2-403, -404; UCA 59-15-109

**Earns Interest:**  Yes  No **Earns Interest Authority:** UCA 32A-1-115(2)

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### Revenue Source(s):

1) A portion of Beer tax 2) Appropriations 3) Interest

### Description:

SB 66 (2003 GS) Creates this fund where a portion of the beer sales tax is deposited to be used for alcohol related programs.

SB 58 (2006 GS) Clarifies the statewide public purpose of appropriations from the Alcoholic Beverage Enforcement and Treatment Restricted Account and the licenses considered in calculation formulas under that account.

SB 51 (2007 GS) Expands the list of state agencies that could be awarded grants by Utah Substance Abuse and Anti-Violence Coordinating Council.

SB 187 (2009 GS) Modifies the Alcoholic Beverage Control Act by creating a resort license. Changes will increase revenue. Changes to the section of the code for this fund (1500) were only technical to add "resort licenses" and "club licenses" and other minor changes.

SB 167 (2010 GS) Recodifies the Alcoholic Beverage Code and updates language related to the regulation of an alcoholic product. Eliminates language in statute that requires commissions obtain a bond at an amount set by Finance before taking office.

HB 440 (2011 GS) Modifies the formula to determine the amount of revenue collected from the beer tax to be deposited into the Alcoholic Beverage Enforcement and Treatment Restricted Account (#1500). The amount shall be the greater of 40% of the revenue collected for the fiscal year two years preceding the fiscal year for which the deposit is made and subtracting \$30,000, or \$4,350,000.

HB 40 (2014 GS) Modifies the Alcoholic Beverage Control Act and the Substance Abuse and Mental Health Act to address the use of beer excise tax revenues to prevent abuse of alcohol and other substances. Expands the scope of the Alcoholic Beverage Enforcement and Treatment Restricted Account to become the Alcoholic Beverage and Substance Abuse Enforcement and Treatment Restricted Account. Encourages the most effective formula allocation in relationship to prevention.

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### Fund Balance History:

<u>Fund</u>	<u>Year</u>	<u>Beg Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Transfers</u>	<u>End Balance</u>
1500	2003	\$0	\$0	\$0	\$0	\$0
1500	2004	\$0	\$2,525,666	\$0	(\$1,412,500)	\$1,113,166
1500	2005	\$1,113,166	\$3,180,846	\$0	(\$3,133,700)	\$1,160,312
1500	2006	\$1,160,312	\$3,831,636	\$0	(\$3,741,900)	\$1,250,048
1500	2007	\$1,250,048	\$4,476,957	\$0	(\$4,350,000)	\$1,377,005
1500	2008	\$1,377,005	\$5,123,671	\$0	(\$4,984,800)	\$1,515,876
1500	2009	\$1,515,876	\$5,501,108	\$0	(\$5,425,600)	\$1,591,384
1500	2010	\$1,591,384	\$5,647,398	\$0	(\$5,622,600)	\$1,616,182
1500	2011	\$1,616,182	\$5,617,822	\$0	(\$5,597,200)	\$1,636,804
1500	2012	\$1,636,804	\$5,323,882	\$0	(\$5,338,900)	\$1,621,786
1500	2013	\$1,621,786	\$5,140,416	\$0	(\$5,118,400)	\$1,643,802
1500	2014	\$1,643,802	\$5,480,299	\$0	(\$5,463,800)	\$1,660,301

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This report presents unofficial, unaudited information that is subject to change.

For audited financial statements, see the State of Utah Comprehensive Annual Financial Report at <http://finance.utah.gov/cafr.html>

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