

**SOCIAL IMPACT SERVICES**

2020 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Luz Escamilla**

House Sponsor: \_\_\_\_\_

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**LONG TITLE****General Description:**

This bill provides for county social impact services.

**Highlighted Provisions:**

This bill:

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

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:****AMENDS:****17-36-31.5**, as enacted by Laws of Utah 2019, Chapter 301**ENACTS:****17-54-101**, Utah Code Annotated 1953**17-54-102**, Utah Code Annotated 1953**17-54-201**, Utah Code Annotated 1953

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

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

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

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

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

(a) that the county levies the tax under this section; and

(b) the specific service for which the county levies the tax.

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

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

(i) create a special revenue fund to hold the revenues collected under this section; and

(ii) deposit revenues collected from that tax into the special revenue fund described in Subsection (4)(a)(i).

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

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

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

(b) account for revenues derived from the tax in accordance with this chapter; and

(c) levy and collect and account for revenues derived from the tax in the same general manner as for the county's other property taxes.

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

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

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

**CHAPTER 54. PROPERTY TAXES LEVIED FOR SPECIFIC PURPOSE****Part 1. General Provisions****17-54-101. Title.**

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

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

**17-54-102. Definitions.**

As used in this chapter:

(1) "Social impact services" means any service that:

(a) facilitates a positive result or outcome for improving the quality of life of individuals or communities in a county by:

(i) promoting economic opportunity and innovation;

(ii) facilitating collaboration between public and private entities;

(iii) improving human health and well-being;

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

(v) promoting child and youth development;

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

(A) homelessness; or

(B) intergenerational poverty; or

(vii) conferring any other particular benefit on the community to create a positive impact; and

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

(2) "Social impact service provider" means an entity that creates or implements a social impact service, including:

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

(b) a private entity.

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

**Part 2. Property Taxes Levied for Specific Purpose****17-54-201. Property tax for social impact services.**

(1) In addition to the powers described in Chapter 50, Part 3, County Powers, a county

90 legislative body that levies a property tax under Section [17-36-31.5](#) for the purpose of  
91 providing social impact services may contract with one or more social impact service providers  
92 to create or implement social impact services on behalf of the county.

93 (2) (a) A county legislative body that levies a property tax under Section [17-36-31.5](#) for  
94 the specific purpose of providing social impact services shall file an annual report that for the  
95 preceding 12-month period:

96 (i) describes each social impact service provided by the county; and

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

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