

RESOLUTION NO. ____ (2022)

**A RESOLUTION OF THE GRAND COUNTY COMMISSION
ALLOCATING HEALTHCARE FACILITIES SALES AND USE TAX
REVENUES
RECEIVED DURING CALENDAR YEAR 2023
TO BE DISTRIBUTED QUARTERLY BY GRAND COUNTY**

WHEREAS, Utah Code Ann. §17-50-302 authorizes counties to assess and collect taxes as prescribed by statute; and

WHEREAS, Canyonlands Health Care Special Service District, a District formed by Grand County (such district formerly known as the Grand County Hospital Special Service District) and a body politic of the State of Utah, expanded its services by Resolution No. 2610 in May 2003 “to include providing over sight of services for long-term care, acute and chronic care, adult day care, hospice care, emergency medical services, manage and own physician clinics, and meet other health care needs which may or may not be encompassed in the construction, maintenance and operation of a hospital;” and

WHEREAS, Canyonlands Health Care Special Service District owns Canyonlands Care Center, a long-term nursing care facility located in Moab, Grand County, Utah; and

WHEREAS, Senate Bill 176 was introduced into the State’s 2014 General Session to clarify that the healthcare facilities sales and use tax could be used for helping to fund operations of a rural county nursing care facility that is owned by a special service district; and

WHEREAS, State Code was modified, effective May 13, 2014, based on passage of Senate Bill 176, to allow a rural county to consider a resolution to effect a healthcare facilities sales and use tax for a nursing care facility owned by a special service district; and

WHEREAS, on May 26, 2016 the Canyonlands Healthcare Special Service District Administrative Control Board requested the Grand County Council to adopt a resolution to initiate the process to ask registered voters in the November 2016 election whether Grand County shall impose a healthcare facilities sales and use tax of up to one-half of one percent to be used as allowed by State statute, including to help fund the operations of Canyonlands Care Center—a long-term care facility in Grand County—and to help fund Grand County Emergency Medical Services; and

WHEREAS, on June 7, 2016, the Grand County Council adopted Resolution No. 3074 to ask registered voters in the November 2016 election whether Grand County shall impose such healthcare facilities sales and use tax in said amount and for said purposes; and

WHEREAS, in the November 2016 election, the ballot proposition passed for imposing a healthcare facilities sales and use tax of up to one-half of one percent to be used as allowed by State statute, including to help fund the operations of Canyonlands Care Center—a long-term care facility in Grand County—and to help fund Grand County Emergency Medical Services; and

WHEREAS, on December 20, 2016, the County Council adopted Ordinance No. 554 to enact the healthcare sales and use tax of exactly one-half of one percent, effective April 1, 2017, and to notify the Utah Tax Commission of same; and

WHEREAS, the Utah Tax Commission was provided a fully executed copy prior to December 31, 2016 of Ordinance No. 554; and

WHEREAS, all monies collected from a tax under Utah Code Ann. §59-12-802 shall be distributed quarterly by the county legislative body; and

WHEREAS, Utah Code Ann. §59-12-802(1)(b) states, “Subject to Subsection (3), the money collected from a tax under this section may be used to fund (ii) for a county of the fifth or sixth class: (A) rural emergency medical services in that county; (B) federally qualified health centers in that county; (C) freestanding urgent care centers in that county; (D) rural county health care facilities in that county; (E) rural health clinics in that county; or (F) a combination of Subsections (1)(b)(ii)(A) through (E).”; and

WHEREAS, Utah Code Ann. § 59-12-802(3)(b) states “The money collected from a tax imposed under Subsection (1) by a county of the fifth or sixth class may only be used to fund:

- (i) ongoing operating expenses of a center, clinic, or facility described in Subsection (1)(b)(ii) within that county;
- (ii) the acquisition of land for a center, clinic, or facility described in Subsection (1)(b)(ii) within that county;
- (iii) the design, construction, equipping, or furnishing of a center, clinic, or facility described in Subsection (1)(b)(ii) within that county; or
- (iv) rural emergency medical services within that county.”; and

WHEREAS, Utah Code Ann. § 59-12-802 states “a tax under this section shall be levied for a period of 10 years and may be reauthorized at the end of the ten-year period by the county legislative body as provided in Subsection (1).”

NOW, THEREFORE, BE IT RESOLVED BY THE GRAND COUNTY

COMMISSION, STATE OF UTAH, THAT the healthcare facilities sales and use tax revenues received by Grand County from the Utah Tax Commission during calendar year 2023, shall be allocated as follows:

57% to Canyonlands Healthcare Special Service District

43% to Grand County Emergency Medical Services Special Services District

PASSED AND APPROVED THIS 20th DAY OF SEPTEMBER, 2022, BY THE FOLLOWING VOTE:

AYE:
NAY:
ABSENT:

ATTEST:

GRAND COUNTY COMMISSION

Gabriel Woytek, Clerk/Auditor

Jacques Hadler, Chair