

1 **MEDICAID PROGRAM REVISIONS**

2 2019 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Jacob L. Anderegg**

5 House Sponsor: _____

7 **LONG TITLE**

8 **General Description:**

9 This bill repeals the expansion of the state Medicaid program under the Affordable
10 Care Act and changes the sales tax rate.

11 **Highlighted Provisions:**

12 This bill:

- 13 ▶ repeals:
- 14 • authorization for Medicaid expansion under the Affordable Care Act;
 - 15 • certain sales tax increases; and
 - 16 • the Medicaid Expansion Hospital Assessment Act;
- 17 ▶ amends the Inpatient Hospital Assessment Act; and
- 18 ▶ makes technical changes.

19 **Money Appropriated in this Bill:**

20 None

21 **Other Special Clauses:**

22 None

23 **Utah Code Sections Affected:**

24 AMENDS:

25 **26-18-3.1**, as amended by Statewide Initiative -- Proposition 3, Nov. 6, 2018

26 **26-18-18**, as last amended by Laws of Utah 2018, Chapter 468

27 **26-36b-103**, as last amended by Laws of Utah 2018, Chapters 285, 316, 384, and 468



- 28 **26-36b-201**, as last amended by Laws of Utah 2018, Chapters 384 and 468
- 29 **26-36b-204**, as last amended by Laws of Utah 2018, Chapters 384 and 468
- 30 **26-36b-208**, as last amended by Laws of Utah 2018, Chapters 384 and 468
- 31 **26-36b-209**, as last amended by Laws of Utah 2018, Chapters 384 and 468
- 32 **59-12-103**, as amended by Statewide Initiative -- Proposition 3, Nov. 6, 2018
- 33 **63I-2-226**, as last amended by Laws of Utah 2018, Chapters 38 and 281

34 REPEALS:

- 35 **26-18-3.9**, as enacted by Statewide Initiative -- Proposition 3, Nov. 6, 2018
- 36 **26-18-415**, as enacted by Laws of Utah 2018, Chapter 468
- 37 **26-36c-101**, as enacted by Laws of Utah 2018, Chapter 468
- 38 **26-36c-102**, as enacted by Laws of Utah 2018, Chapter 468
- 39 **26-36c-103**, as enacted by Laws of Utah 2018, Chapter 468
- 40 **26-36c-201**, as enacted by Laws of Utah 2018, Chapter 468
- 41 **26-36c-202**, as enacted by Laws of Utah 2018, Chapter 468
- 42 **26-36c-203**, as enacted by Laws of Utah 2018, Chapter 468
- 43 **26-36c-204**, as enacted by Laws of Utah 2018, Chapter 468
- 44 **26-36c-205**, as enacted by Laws of Utah 2018, Chapter 468
- 45 **26-36c-206**, as enacted by Laws of Utah 2018, Chapter 468
- 46 **26-36c-207**, as enacted by Laws of Utah 2018, Chapter 468
- 47 **26-36c-208**, as enacted by Laws of Utah 2018, Chapter 468
- 48 **26-36c-209**, as enacted by Laws of Utah 2018, Chapter 468
- 49 **26-36c-210**, as enacted by Laws of Utah 2018, Chapter 468

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

52 Section 1. Section **26-18-3.1** is amended to read:

53 **26-18-3.1. Medicaid expansion.**

54 (1) The purpose of this section is to expand the coverage of the Medicaid program to
55 persons who are in categories traditionally not served by that program.

56 (2) Within appropriations from the Legislature, the department may amend the state
57 plan for medical assistance to provide for eligibility for Medicaid:

58 (a) on or after July 1, 1994, for children 12 to 17 years old who live in households

59 below the federal poverty income guideline; and

60 (b) on or after July 1, 1995, for persons who have incomes below the federal poverty
61 income guideline and who are aged, blind, or have a disability.

62 (3) (a) Within appropriations from the Legislature, on or after July 1, 1996, the
63 Medicaid program may provide for eligibility for persons who have incomes below the federal
64 poverty income guideline.

65 (b) In order to meet the provisions of this subsection, the department may seek
66 approval for a demonstration project under 42 U.S.C. Section 1315 from the secretary of the
67 United States Department of Health and Human Services. This demonstration project may also
68 provide for the voluntary participation of private firms that:

- 69 (i) are newly established or marginally profitable;
- 70 (ii) do not provide health insurance to their employees;
- 71 (iii) employ predominantly low wage workers; and
- 72 (iv) are unable to obtain adequate and affordable health care insurance in the private
73 market.

74 ~~[(4) The Medicaid program shall provide for eligibility for persons as required by~~
75 ~~Section 26-18-3.9(2).]~~

76 ~~[(5) Subject to the requirements of Section 26-18-3.9(2) and (3), services]~~

77 (4) Services available for persons described in this section shall include required
78 Medicaid services and may include one or more optional Medicaid services if those services
79 are funded by the Legislature. ~~[Subject to the requirements of Section 26-18-3.9(2), the]~~ The
80 department may also require persons described in this section to meet an asset test.

81 Section 2. Section **26-18-18** is amended to read:

82 **26-18-18. Optional Medicaid expansion.**

83 (1) For purposes of this section:

84 (a) "CMS" means the Centers for Medicare and Medicaid Services within the United
85 States Department of Health and Human Services.

86 (b) "PPACA" means the same as that term is defined in Section 31A-1-301.

87 (2) The department and the governor may not expand the state's Medicaid program
88 under PPACA unless:

89 (a) the department expands Medicaid in accordance with Section 26-18-415; or

90 (b) (i) the governor or the governor's designee has reported the intention to expand the
91 state Medicaid program under PPACA to the Legislature in compliance with the legislative
92 review process in [~~Sections 63N-11-106 and~~] Section 26-18-3; and

93 (ii) the governor submits the request for expansion of the Medicaid program for
94 optional populations to the Legislature under the high impact federal funds request process
95 required by Section 63J-5-204.

96 (3) (a) The department shall request approval from CMS for waivers from federal
97 statutory and regulatory law necessary to implement the health coverage improvement program
98 under Section 26-18-411.

99 (b) The health coverage improvement program under Section 26-18-411 is not subject
100 to the requirements in Subsection (2).

101 (4) On or before May 31, 2019, the department shall roll back all changes in Medicaid
102 eligibility effectuated by:

103 (a) Statewide Initiative -- Proposition 3, November 6, 2018; and

104 (b) Laws of Utah 2018, Chapter 468, Section 2.

105 Section 3. Section **26-36b-103** is amended to read:

106 **26-36b-103. Definitions.**

107 As used in this chapter:

108 (1) "Assessment" means the inpatient hospital assessment established by this chapter.

109 (2) "CMS" means the Centers for Medicare and Medicaid Services within the United
110 States Department of Health and Human Services.

111 (3) "Discharges" means the number of total hospital discharges reported on:

112 (a) Worksheet S-3 Part I, column 15, lines 14, 16, and 17 of the 2552-10 Medicare cost
113 report for the applicable assessment year; or

114 (b) a similar report adopted by the department by administrative rule, if the report
115 under Subsection (3)(a) is no longer available.

116 (4) "Division" means the Division of Health Care Financing within the department.

117 (5) "Enhancement waiver program" means the program established by the Primary
118 Care Network enhancement waiver program described in Section 26-18-416.

119 (6) "Health coverage improvement program" means the health coverage improvement
120 program described in Section 26-18-411.

121 (7) "Hospital share" means the hospital share described in Section 26-36b-203.

122 (8) "Medicaid accountable care organization" means a managed care organization, as
123 defined in 42 C.F.R. Sec. 438, that contracts with the department under the provisions of
124 Section 26-18-405.

125 ~~[(9) "Medicaid waiver expansion" means a Medicaid expansion in accordance with~~
126 ~~Section 26-18-415.]~~

127 ~~[(10)]~~ (9) "Medicare cost report" means CMS-2552-10, the cost report for electronic
128 filing of hospitals.

129 ~~[(11)]~~ (10) (a) "Non-state government hospital" means a hospital owned by a non-state
130 government entity.

131 (b) "Non-state government hospital" does not include:

132 (i) the Utah State Hospital; or

133 (ii) a hospital owned by the federal government, including the Veterans Administration
134 Hospital.

135 ~~[(12)]~~ (11) (a) "Private hospital" means:

136 (i) a general acute hospital, as defined in Section 26-21-2, that is privately owned and
137 operating in the state; and

138 (ii) a privately owned specialty hospital operating in the state, including a privately
139 owned hospital whose inpatient admissions are predominantly for:

140 (A) rehabilitation;

141 (B) psychiatric care;

142 (C) chemical dependency services; or

143 (D) long-term acute care services.

144 (b) "Private hospital" does not include a facility for residential treatment as defined in
145 Section 62A-2-101.

146 ~~[(13)]~~ (12) "State teaching hospital" means a state owned teaching hospital that is part
147 of an institution of higher education.

148 ~~[(14)]~~ (13) "Upper payment limit gap" means the difference between the private
149 hospital outpatient upper payment limit and the private hospital Medicaid outpatient payments,
150 as determined in accordance with 42 C.F.R. Sec. 447.321.

151 Section 4. Section 26-36b-201 is amended to read:

152 **26-36b-201. Assessment.**

153 (1) An assessment is imposed on each private hospital:

154 (a) beginning upon the later of CMS approval of:

155 (i) the health coverage improvement program waiver under Section 26-18-411; and

156 (ii) the assessment under this chapter;

157 (b) in the amount designated in Sections 26-36b-204 and 26-36b-205; and

158 (c) in accordance with Section 26-36b-202.

159 (2) Subject to Section 26-36b-203, the assessment imposed by this chapter is due and
160 payable on a quarterly basis, after payment of the outpatient upper payment limit supplemental
161 payments under Section 26-36b-210 have been paid.162 (3) The first quarterly payment is not due until at least three months after the earlier of
163 the effective dates of the coverage provided through:164 (a) the health coverage improvement program; or165 (b) the enhancement waiver program[; ~~or~~].166 [~~(c) the Medicaid waiver expansion.~~]167 Section 5. Section **26-36b-204** is amended to read:168 **26-36b-204. Hospital financing of health coverage improvement program --**
169 **Hospital share.**

170 (1) The hospital share is:

171 (a) 45% of the state's net cost of the health coverage improvement program, including
172 Medicaid coverage for individuals with dependent children up to the federal poverty level
173 designated under Section 26-18-411;174 (b) 45% of the state's net cost of the enhancement waiver program; and175 [~~(c) if the waiver for the Medicaid waiver expansion is approved, \$11,900,000; and]~~176 [~~(d)~~] (c) 45% of the state's net cost of the upper payment limit gap.177 (2) (a) The hospital share is capped at no more than \$13,600,000 annually, consisting
178 of:179 (i) an \$11,900,000 cap for the programs specified in Subsections (1)(a) [~~through (c)~~]180 and (b); and181 (ii) a \$1,700,000 cap for the program specified in Subsection [~~(1)(d)~~] (1)(c).

182 (b) The department shall prorate the cap described in Subsection (2)(a) in any year in

183 which the programs specified in Subsections (1)(a) and ~~[(d)]~~ (c) are not in effect for the full
184 fiscal year.

185 (3) Private hospitals shall be assessed under this chapter for:

186 (a) 69% of the portion of the hospital share for the programs specified in Subsections

187 (1)(a) ~~[through (c)]~~ and (b); and

188 (b) 100% of the portion of the hospital share specified in Subsection ~~[(1)(d)]~~ (1)(c).

189 (4) (a) The department shall, on or before October 15, 2017, and on or before October

190 15 of each subsequent year, produce a report that calculates the state's net cost of each of the

191 programs described in Subsections (1)(a) ~~[through (c)]~~ and (b) that are in effect for that year.

192 (b) If the assessment collected in the previous fiscal year is above or below the hospital

193 share for private hospitals for the previous fiscal year, the underpayment or overpayment of the

194 assessment by the private hospitals shall be applied to the fiscal year in which the report is

195 issued.

196 (5) A Medicaid accountable care organization shall, on or before October 15 of each

197 year, report to the department the following data from the prior state fiscal year for each private

198 hospital, state teaching hospital, and non-state government hospital provider that the Medicaid

199 accountable care organization contracts with:

200 (a) for the traditional Medicaid population:

201 (i) hospital inpatient payments;

202 (ii) hospital inpatient discharges;

203 (iii) hospital inpatient days; and

204 (iv) hospital outpatient payments; and

205 (b) if the Medicaid accountable care organization enrolls any individuals in the health

206 coverage improvement program~~;~~ or the enhancement waiver program, ~~[or the Medicaid~~

207 ~~waiver expansion,~~] for the population newly eligible for any of those programs:

208 (i) hospital inpatient payments;

209 (ii) hospital inpatient discharges;

210 (iii) hospital inpatient days; and

211 (iv) hospital outpatient payments.

212 (6) The department shall, by rule made in accordance with Title 63G, Chapter 3, Utah

213 Administrative Rulemaking Act, provide details surrounding specific content and format for

214 the reporting by the Medicaid accountable care organization.

215 Section 6. Section **26-36b-208** is amended to read:

216 **26-36b-208. Medicaid Expansion Fund.**

217 (1) There is created an expendable special revenue fund known as the Medicaid
218 Expansion Fund.

219 (2) The fund consists of:

220 (a) assessments collected under this chapter;

221 (b) intergovernmental transfers under Section [26-36b-206](#);

222 (c) savings attributable to the health coverage improvement program as determined by
223 the department;

224 (d) savings attributable to the enhancement waiver program as determined by the
225 department;

226 [~~(e) savings attributable to the Medicaid waiver expansion as determined by the~~
227 ~~department;~~]

228 [(~~f~~)] (e) savings attributable to the inclusion of psychotropic drugs on the preferred
229 drug list under Subsection [26-18-2.4\(3\)](#) as determined by the department;

230 [(~~g~~)] (f) savings attributable to the services provided by the Public Employees' Health
231 Plan under Subsection [49-20-401\(1\)\(u\)](#);

232 [(~~h~~)] (g) gifts, grants, donations, or any other conveyance of money that may be made
233 to the fund from private sources;

234 [(~~i~~)] (h) interest earned on money in the fund; and

235 [(~~j~~)] (i) additional amounts as appropriated by the Legislature.

236 (3) (a) The fund shall earn interest.

237 (b) All interest earned on fund money shall be deposited into the fund.

238 (4) (a) A state agency administering the provisions of this chapter may use money from
239 the fund to pay the costs, not otherwise paid for with federal funds or other revenue sources, of:

240 (i) the health coverage improvement program;

241 (ii) the enhancement waiver program; and

242 [(~~iii~~) ~~the Medicaid waiver expansion; and~~]

243 [(~~iv~~)] (iii) the outpatient upper payment limit supplemental payments under Section
244 [26-36b-210](#).

- 245 (b) A state agency administering the provisions of this chapter may not use:
- 246 (i) funds described in Subsection (2)(b) to pay the cost of private outpatient upper
- 247 payment limit supplemental payments; or
- 248 (ii) money in the fund for any purpose not described in Subsection (4)(a).

249 Section 7. Section **26-36b-209** is amended to read:

250 **26-36b-209. Hospital reimbursement.**

251 (1) If the health coverage improvement program[;] or the enhancement waiver
 252 program[; ~~or the Medicaid waiver expansion~~] is implemented by contracting with a Medicaid
 253 accountable care organization, the department shall, to the extent allowed by law, include, in a
 254 contract to provide benefits under the health coverage improvement program[;] or the
 255 enhancement waiver program, [~~or the Medicaid waiver expansion;~~] a requirement that the
 256 Medicaid accountable care organization reimburse hospitals in the accountable care
 257 organization's provider network at no less than the Medicaid fee-for-service rate.

258 (2) If the health coverage improvement program[;] or the enhancement waiver
 259 program[; ~~or the Medicaid waiver expansion~~] is implemented by the department as a
 260 fee-for-service program, the department shall reimburse hospitals at no less than the Medicaid
 261 fee-for-service rate.

262 (3) Nothing in this section prohibits a Medicaid accountable care organization from
 263 paying a rate that exceeds the Medicaid fee-for-service rate.

264 Section 8. Section **59-12-103** is amended to read:

265 **59-12-103. Sales and use tax base -- Rates -- Effective dates -- Use of sales and use**
 266 **tax revenues.**

267 (1) A tax is imposed on the purchaser as provided in this part on the purchase price or
 268 sales price for amounts paid or charged for the following transactions:

- 269 (a) retail sales of tangible personal property made within the state;
- 270 (b) amounts paid for:
 - 271 (i) telecommunications service, other than mobile telecommunications service, that
 - 272 originates and terminates within the boundaries of this state;
 - 273 (ii) mobile telecommunications service that originates and terminates within the
 - 274 boundaries of one state only to the extent permitted by the Mobile Telecommunications
 - 275 Sourcing Act, 4 U.S.C. Sec. 116 et seq.; or

- 276 (iii) an ancillary service associated with a:
- 277 (A) telecommunications service described in Subsection (1)(b)(i); or
- 278 (B) mobile telecommunications service described in Subsection (1)(b)(ii);
- 279 (c) sales of the following for commercial use:
- 280 (i) gas;
- 281 (ii) electricity;
- 282 (iii) heat;
- 283 (iv) coal;
- 284 (v) fuel oil; or
- 285 (vi) other fuels;
- 286 (d) sales of the following for residential use:
- 287 (i) gas;
- 288 (ii) electricity;
- 289 (iii) heat;
- 290 (iv) coal;
- 291 (v) fuel oil; or
- 292 (vi) other fuels;
- 293 (e) sales of prepared food;
- 294 (f) except as provided in Section [59-12-104](#), amounts paid or charged as admission or
- 295 user fees for theaters, movies, operas, museums, planetariums, shows of any type or nature,
- 296 exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries,
- 297 fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit
- 298 television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf
- 299 driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails,
- 300 tennis courts, swimming pools, water slides, river runs, jeep tours, boat tours, scenic cruises,
- 301 horseback rides, sports activities, or any other amusement, entertainment, recreation,
- 302 exhibition, cultural, or athletic activity;
- 303 (g) amounts paid or charged for services for repairs or renovations of tangible personal
- 304 property, unless Section [59-12-104](#) provides for an exemption from sales and use tax for:
- 305 (i) the tangible personal property; and
- 306 (ii) parts used in the repairs or renovations of the tangible personal property described

307 in Subsection (1)(g)(i), regardless of whether:

308 (A) any parts are actually used in the repairs or renovations of that tangible personal
309 property; or

310 (B) the particular parts used in the repairs or renovations of that tangible personal
311 property are exempt from a tax under this chapter;

312 (h) except as provided in Subsection 59-12-104(7), amounts paid or charged for
313 assisted cleaning or washing of tangible personal property;

314 (i) amounts paid or charged for tourist home, hotel, motel, or trailer court
315 accommodations and services that are regularly rented for less than 30 consecutive days;

316 (j) amounts paid or charged for laundry or dry cleaning services;

317 (k) amounts paid or charged for leases or rentals of tangible personal property if within
318 this state the tangible personal property is:

319 (i) stored;

320 (ii) used; or

321 (iii) otherwise consumed;

322 (l) amounts paid or charged for tangible personal property if within this state the
323 tangible personal property is:

324 (i) stored;

325 (ii) used; or

326 (iii) consumed; and

327 (m) amounts paid or charged for a sale:

328 (i) (A) of a product transferred electronically; or

329 (B) of a repair or renovation of a product transferred electronically; and

330 (ii) regardless of whether the sale provides:

331 (A) a right of permanent use of the product; or

332 (B) a right to use the product that is less than a permanent use, including a right:

333 (I) for a definite or specified length of time; and

334 (II) that terminates upon the occurrence of a condition.

335 (2) (a) Except as provided in Subsections (2)(b) through (e), a state tax and a local tax
336 is imposed on a transaction described in Subsection (1) equal to the sum of:

337 (i) a state tax imposed on the transaction at a tax rate equal to the sum of:

338 (A) ~~[(f) through March 31, 2019,] 4.70%; and~~
339 ~~[(H) beginning on April 1, 2019, 4.70% plus the rate specified in Subsection (14)(a);~~
340 ~~and]~~

341 (B) (I) the tax rate the state imposes in accordance with Part 18, Additional State Sales
342 and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211
343 through 59-12-215 is in a county in which the state imposes the tax under Part 18, Additional
344 State Sales and Use Tax Act; and

345 (II) the tax rate the state imposes in accordance with Part 20, Supplemental State Sales
346 and Use Tax Act, if the location of the transaction as determined under Sections 59-12-211
347 through 59-12-215 is in a city, town, or the unincorporated area of a county in which the state
348 imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

349 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
350 transaction under this chapter other than this part.

351 (b) Except as provided in Subsection (2)(d) or (e), a state tax and a local tax is imposed
352 on a transaction described in Subsection (1)(d) equal to the sum of:

353 (i) a state tax imposed on the transaction at a tax rate of 2%; and

354 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
355 transaction under this chapter other than this part.

356 (c) Except as provided in Subsection (2)(d) or (e), a state tax and a local tax is imposed
357 on amounts paid or charged for food and food ingredients equal to the sum of:

358 (i) a state tax imposed on the amounts paid or charged for food and food ingredients at
359 a tax rate of 1.75%; and

360 (ii) a local tax equal to the sum of the tax rates a county, city, or town imposes on the
361 amounts paid or charged for food and food ingredients under this chapter other than this part.

362 (d) (i) For a bundled transaction that is attributable to food and food ingredients and
363 tangible personal property other than food and food ingredients, a state tax and a local tax is
364 imposed on the entire bundled transaction equal to the sum of:

365 (A) a state tax imposed on the entire bundled transaction equal to the sum of:

366 (I) the tax rate described in Subsection (2)(a)(i)(A); and

367 (II) (Aa) the tax rate the state imposes in accordance with Part 18, Additional State
368 Sales and Use Tax Act, if the location of the transaction as determined under Sections

369 59-12-211 through 59-12-215 is in a county in which the state imposes the tax under Part 18,
370 Additional State Sales and Use Tax Act; and

371 (Bb) the tax rate the state imposes in accordance with Part 20, Supplemental State
372 Sales and Use Tax Act, if the location of the transaction as determined under Sections
373 59-12-211 through 59-12-215 is in a city, town, or the unincorporated area of a county in which
374 the state imposes the tax under Part 20, Supplemental State Sales and Use Tax Act; and

375 (B) a local tax imposed on the entire bundled transaction at the sum of the tax rates
376 described in Subsection (2)(a)(ii).

377 (ii) If an optional computer software maintenance contract is a bundled transaction that
378 consists of taxable and nontaxable products that are not separately itemized on an invoice or
379 similar billing document, the purchase of the optional computer software maintenance contract
380 is 40% taxable under this chapter and 60% nontaxable under this chapter.

381 (iii) Subject to Subsection (2)(d)(iv), for a bundled transaction other than a bundled
382 transaction described in Subsection (2)(d)(i) or (ii):

383 (A) if the sales price of the bundled transaction is attributable to tangible personal
384 property, a product, or a service that is subject to taxation under this chapter and tangible
385 personal property, a product, or service that is not subject to taxation under this chapter, the
386 entire bundled transaction is subject to taxation under this chapter unless:

387 (I) the seller is able to identify by reasonable and verifiable standards the tangible
388 personal property, product, or service that is not subject to taxation under this chapter from the
389 books and records the seller keeps in the seller's regular course of business; or

390 (II) state or federal law provides otherwise; or

391 (B) if the sales price of a bundled transaction is attributable to two or more items of
392 tangible personal property, products, or services that are subject to taxation under this chapter
393 at different rates, the entire bundled transaction is subject to taxation under this chapter at the
394 higher tax rate unless:

395 (I) the seller is able to identify by reasonable and verifiable standards the tangible
396 personal property, product, or service that is subject to taxation under this chapter at the lower
397 tax rate from the books and records the seller keeps in the seller's regular course of business; or

398 (II) state or federal law provides otherwise.

399 (iv) For purposes of Subsection (2)(d)(iii), books and records that a seller keeps in the

400 seller's regular course of business includes books and records the seller keeps in the regular
401 course of business for nontax purposes.

402 (e) (i) Except as otherwise provided in this chapter and subject to Subsections (2)(e)(ii)
403 and (iii), if a transaction consists of the sale, lease, or rental of tangible personal property, a
404 product, or a service that is subject to taxation under this chapter, and the sale, lease, or rental
405 of tangible personal property, other property, a product, or a service that is not subject to
406 taxation under this chapter, the entire transaction is subject to taxation under this chapter unless
407 the seller, at the time of the transaction:

408 (A) separately states the portion of the transaction that is not subject to taxation under
409 this chapter on an invoice, bill of sale, or similar document provided to the purchaser; or

410 (B) is able to identify by reasonable and verifiable standards, from the books and
411 records the seller keeps in the seller's regular course of business, the portion of the transaction
412 that is not subject to taxation under this chapter.

413 (ii) A purchaser and a seller may correct the taxability of a transaction if:

414 (A) after the transaction occurs, the purchaser and the seller discover that the portion of
415 the transaction that is not subject to taxation under this chapter was not separately stated on an
416 invoice, bill of sale, or similar document provided to the purchaser because of an error or
417 ignorance of the law; and

418 (B) the seller is able to identify by reasonable and verifiable standards, from the books
419 and records the seller keeps in the seller's regular course of business, the portion of the
420 transaction that is not subject to taxation under this chapter.

421 (iii) For purposes of Subsections (2)(e)(i) and (ii), books and records that a seller keeps
422 in the seller's regular course of business includes books and records the seller keeps in the
423 regular course of business for nontax purposes.

424 (f) (i) If the sales price of a transaction is attributable to two or more items of tangible
425 personal property, products, or services that are subject to taxation under this chapter at
426 different rates, the entire purchase is subject to taxation under this chapter at the higher tax rate
427 unless the seller, at the time of the transaction:

428 (A) separately states the items subject to taxation under this chapter at each of the
429 different rates on an invoice, bill of sale, or similar document provided to the purchaser; or

430 (B) is able to identify by reasonable and verifiable standards the tangible personal

431 property, product, or service that is subject to taxation under this chapter at the lower tax rate
432 from the books and records the seller keeps in the seller's regular course of business.

433 (ii) For purposes of Subsection (2)(f)(i), books and records that a seller keeps in the
434 seller's regular course of business includes books and records the seller keeps in the regular
435 course of business for nontax purposes.

436 (g) Subject to Subsections (2)(h) and (i), a tax rate repeal or tax rate change for a tax
437 rate imposed under the following shall take effect on the first day of a calendar quarter:

438 (i) Subsection (2)(a)(i)(A);

439 (ii) Subsection (2)(b)(i);

440 (iii) Subsection (2)(c)(i); or

441 (iv) Subsection (2)(d)(i)(A)(I).

442 (h) (i) A tax rate increase takes effect on the first day of the first billing period that
443 begins on or after the effective date of the tax rate increase if the billing period for the
444 transaction begins before the effective date of a tax rate increase imposed under:

445 (A) Subsection (2)(a)(i)(A);

446 (B) Subsection (2)(b)(i);

447 (C) Subsection (2)(c)(i); or

448 (D) Subsection (2)(d)(i)(A)(I).

449 (ii) The repeal of a tax or a tax rate decrease applies to a billing period if the billing
450 statement for the billing period is rendered on or after the effective date of the repeal of the tax
451 or the tax rate decrease imposed under:

452 (A) Subsection (2)(a)(i)(A);

453 (B) Subsection (2)(b)(i);

454 (C) Subsection (2)(c)(i); or

455 (D) Subsection (2)(d)(i)(A)(I).

456 (i) (i) For a tax rate described in Subsection (2)(i)(ii), if a tax due on a catalogue sale is
457 computed on the basis of sales and use tax rates published in the catalogue, a tax rate repeal or
458 change in a tax rate takes effect:

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

460 (B) beginning 60 days after the effective date of the tax rate repeal or tax rate change.

461 (ii) Subsection (2)(i)(i) applies to the tax rates described in the following:

462 (A) Subsection (2)(a)(i)(A);

463 (B) Subsection (2)(b)(i);

464 (C) Subsection (2)(c)(i); or

465 (D) Subsection (2)(d)(i)(A)(I).

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

468 (3) (a) The following state taxes shall be deposited into the General Fund:

469 (i) the tax imposed by Subsection (2)(a)(i)(A);

470 (ii) the tax imposed by Subsection (2)(b)(i);

471 (iii) the tax imposed by Subsection (2)(c)(i); or

472 (iv) the tax imposed by Subsection (2)(d)(i)(A)(I).

473 (b) The following local taxes shall be distributed to a county, city, or town as provided
474 in this chapter:

475 (i) the tax imposed by Subsection (2)(a)(ii);

476 (ii) the tax imposed by Subsection (2)(b)(ii);

477 (iii) the tax imposed by Subsection (2)(c)(ii); and

478 (iv) the tax imposed by Subsection (2)(d)(i)(B).

479 (4) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,
480 2003, the lesser of the following amounts shall be expended as provided in Subsections (4)(b)
481 through (g):

482 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated:

483 (A) by a 1/16% tax rate on the transactions described in Subsection (1); and

484 (B) for the fiscal year; or

485 (ii) \$17,500,000.

486 (b) (i) For a fiscal year beginning on or after July 1, 2003, 14% of the amount
487 described in Subsection (4)(a) shall be transferred each year as dedicated credits to the
488 Department of Natural Resources to:

489 (A) implement the measures described in Subsections 79-2-303(3)(a) through (d) to
490 protect sensitive plant and animal species; or

491 (B) award grants, up to the amount authorized by the Legislature in an appropriations
492 act, to political subdivisions of the state to implement the measures described in Subsections

493 79-2-303(3)(a) through (d) to protect sensitive plant and animal species.

494 (ii) Money transferred to the Department of Natural Resources under Subsection
495 (4)(b)(i) may not be used to assist the United States Fish and Wildlife Service or any other
496 person to list or attempt to have listed a species as threatened or endangered under the
497 Endangered Species Act of 1973, 16 U.S.C. Sec. 1531 et seq.

498 (iii) At the end of each fiscal year:

499 (A) 50% of any unexpended dedicated credits shall lapse to the Water Resources
500 Conservation and Development Fund created in Section 73-10-24;

501 (B) 25% of any unexpended dedicated credits shall lapse to the Utah Wastewater Loan
502 Program Subaccount created in Section 73-10c-5; and

503 (C) 25% of any unexpended dedicated credits shall lapse to the Drinking Water Loan
504 Program Subaccount created in Section 73-10c-5.

505 (c) For a fiscal year beginning on or after July 1, 2003, 3% of the amount described in
506 Subsection (4)(a) shall be deposited each year in the Agriculture Resource Development Fund
507 created in Section 4-18-106.

508 (d) (i) For a fiscal year beginning on or after July 1, 2003, 1% of the amount described
509 in Subsection (4)(a) shall be transferred each year as dedicated credits to the Division of Water
510 Rights to cover the costs incurred in hiring legal and technical staff for the adjudication of
511 water rights.

512 (ii) At the end of each fiscal year:

513 (A) 50% of any unexpended dedicated credits shall lapse to the Water Resources
514 Conservation and Development Fund created in Section 73-10-24;

515 (B) 25% of any unexpended dedicated credits shall lapse to the Utah Wastewater Loan
516 Program Subaccount created in Section 73-10c-5; and

517 (C) 25% of any unexpended dedicated credits shall lapse to the Drinking Water Loan
518 Program Subaccount created in Section 73-10c-5.

519 (e) (i) For a fiscal year beginning on or after July 1, 2003, 41% of the amount described
520 in Subsection (4)(a) shall be deposited into the Water Resources Conservation and
521 Development Fund created in Section 73-10-24 for use by the Division of Water Resources.

522 (ii) In addition to the uses allowed of the Water Resources Conservation and
523 Development Fund under Section 73-10-24, the Water Resources Conservation and

524 Development Fund may also be used to:

525 (A) conduct hydrologic and geotechnical investigations by the Division of Water
526 Resources in a cooperative effort with other state, federal, or local entities, for the purpose of
527 quantifying surface and ground water resources and describing the hydrologic systems of an
528 area in sufficient detail so as to enable local and state resource managers to plan for and
529 accommodate growth in water use without jeopardizing the resource;

530 (B) fund state required dam safety improvements; and

531 (C) protect the state's interest in interstate water compact allocations, including the
532 hiring of technical and legal staff.

533 (f) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described
534 in Subsection (4)(a) shall be deposited into the Utah Wastewater Loan Program Subaccount
535 created in Section 73-10c-5 for use by the Water Quality Board to fund wastewater projects.

536 (g) For a fiscal year beginning on or after July 1, 2003, 20.5% of the amount described
537 in Subsection (4)(a) shall be deposited into the Drinking Water Loan Program Subaccount
538 created in Section 73-10c-5 for use by the Division of Drinking Water to:

539 (i) provide for the installation and repair of collection, treatment, storage, and
540 distribution facilities for any public water system, as defined in Section 19-4-102;

541 (ii) develop underground sources of water, including springs and wells; and

542 (iii) develop surface water sources.

543 (5) (a) Notwithstanding Subsection (3)(a), for a fiscal year beginning on or after July 1,
544 2006, the difference between the following amounts shall be expended as provided in this
545 Subsection (5), if that difference is greater than \$1:

546 (i) for taxes listed under Subsection (3)(a), the amount of tax revenue generated for the
547 fiscal year by a 1/16% tax rate on the transactions described in Subsection (1); and

548 (ii) \$17,500,000.

549 (b) (i) The first \$500,000 of the difference described in Subsection (5)(a) shall be:

550 (A) transferred each fiscal year to the Department of Natural Resources as dedicated
551 credits; and

552 (B) expended by the Department of Natural Resources for watershed rehabilitation or
553 restoration.

554 (ii) At the end of each fiscal year, 100% of any unexpended dedicated credits described

555 in Subsection (5)(b)(i) shall lapse to the Water Resources Conservation and Development Fund
556 created in Section 73-10-24.

557 (c) (i) After making the transfer required by Subsection (5)(b)(i), \$150,000 of the
558 remaining difference described in Subsection (5)(a) shall be:

559 (A) transferred each fiscal year to the Division of Water Resources as dedicated
560 credits; and

561 (B) expended by the Division of Water Resources for cloud-seeding projects
562 authorized by Title 73, Chapter 15, Modification of Weather.

563 (ii) At the end of each fiscal year, 100% of any unexpended dedicated credits described
564 in Subsection (5)(c)(i) shall lapse to the Water Resources Conservation and Development Fund
565 created in Section 73-10-24.

566 (d) After making the transfers required by Subsections (5)(b) and (c), 85% of the
567 remaining difference described in Subsection (5)(a) shall be deposited into the Water
568 Resources Conservation and Development Fund created in Section 73-10-24 for use by the
569 Division of Water Resources for:

570 (i) preconstruction costs:

571 (A) as defined in Subsection 73-26-103(6) for projects authorized by Title 73, Chapter
572 26, Bear River Development Act; and

573 (B) as defined in Subsection 73-28-103(8) for the Lake Powell Pipeline project
574 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act;

575 (ii) the cost of employing a civil engineer to oversee any project authorized by Title 73,
576 Chapter 26, Bear River Development Act;

577 (iii) the cost of employing a civil engineer to oversee the Lake Powell Pipeline project
578 authorized by Title 73, Chapter 28, Lake Powell Pipeline Development Act; and

579 (iv) other uses authorized under Sections 73-10-24, 73-10-25.1, and 73-10-30, and
580 Subsection (4)(e)(ii) after funding the uses specified in Subsections (5)(d)(i) through (iii).

581 (e) After making the transfers required by Subsections (5)(b) and (c) and subject to
582 Subsection (5)(f), 15% of the remaining difference described in Subsection (5)(a) shall be
583 transferred each year as dedicated credits to the Division of Water Rights to cover the costs
584 incurred for employing additional technical staff for the administration of water rights.

585 (f) At the end of each fiscal year, any unexpended dedicated credits described in

586 Subsection (5)(e) over \$150,000 lapse to the Water Resources Conservation and Development
587 Fund created in Section 73-10-24.

588 (6) Notwithstanding Subsection (3)(a) and for taxes listed under Subsection (3)(a), the
589 amount of revenue generated by a 1/16% tax rate on the transactions described in Subsection
590 (1) for the fiscal year shall be deposited as follows:

591 (a) for fiscal year 2016-17 only, 100% of the revenue described in this Subsection (6)
592 shall be deposited into the Transportation Investment Fund of 2005 created by Section
593 72-2-124;

594 (b) for fiscal year 2017-18 only:

595 (i) 80% of the revenue described in this Subsection (6) shall be deposited into the
596 Transportation Investment Fund of 2005 created by Section 72-2-124; and

597 (ii) 20% of the revenue described in this Subsection (6) shall be deposited into the
598 Water Infrastructure Restricted Account created by Section 73-10g-103;

599 (c) for fiscal year 2018-19 only:

600 (i) 60% of the revenue described in this Subsection (6) shall be deposited into the
601 Transportation Investment Fund of 2005 created by Section 72-2-124; and

602 (ii) 40% of the revenue described in this Subsection (6) shall be deposited into the
603 Water Infrastructure Restricted Account created by Section 73-10g-103;

604 (d) for fiscal year 2019-20 only:

605 (i) 40% of the revenue described in this Subsection (6) shall be deposited into the
606 Transportation Investment Fund of 2005 created by Section 72-2-124; and

607 (ii) 60% of the revenue described in this Subsection (6) shall be deposited into the
608 Water Infrastructure Restricted Account created by Section 73-10g-103;

609 (e) for fiscal year 2020-21 only:

610 (i) 20% of the revenue described in this Subsection (6) shall be deposited into the
611 Transportation Investment Fund of 2005 created by Section 72-2-124; and

612 (ii) 80% of the revenue described in this Subsection (6) shall be deposited into the
613 Water Infrastructure Restricted Account created by Section 73-10g-103; and

614 (f) for a fiscal year beginning on or after July 1, 2021, 100% of the revenue described
615 in this Subsection (6) shall be deposited into the Water Infrastructure Restricted Account
616 created by Section 73-10g-103.

617 (7) (a) Notwithstanding Subsection (3)(a), in addition to the amounts deposited in
618 Subsection (6), and subject to Subsection (7)(b), for a fiscal year beginning on or after July 1,
619 2012, the Division of Finance shall deposit into the Transportation Investment Fund of 2005
620 created by Section [72-2-124](#):

621 (i) a portion of the taxes listed under Subsection (3)(a) in an amount equal to 8.3% of
622 the revenues collected from the following taxes, which represents a portion of the
623 approximately 17% of sales and use tax revenues generated annually by the sales and use tax
624 on vehicles and vehicle-related products:

625 (A) the tax imposed by Subsection (2)(a)(i)(A) at a 4.7% rate;

626 (B) the tax imposed by Subsection (2)(b)(i);

627 (C) the tax imposed by Subsection (2)(c)(i); and

628 (D) the tax imposed by Subsection (2)(d)(i)(A)(I); plus

629 (ii) an amount equal to 30% of the growth in the amount of revenues collected in the
630 current fiscal year from the sales and use taxes described in Subsections (7)(a)(i)(A) through
631 (D) that exceeds the amount collected from the sales and use taxes described in Subsections
632 (7)(a)(i)(A) through (D) in the 2010-11 fiscal year.

633 (b) (i) Subject to Subsections (7)(b)(ii) and (iii), in any fiscal year that the portion of
634 the sales and use taxes deposited under Subsection (7)(a) represents an amount that is a total
635 lower percentage of the sales and use taxes described in Subsections (7)(a)(i)(A) through (D)
636 generated in the current fiscal year than the total percentage of sales and use taxes deposited in
637 the previous fiscal year, the Division of Finance shall deposit an amount under Subsection
638 (7)(a) equal to the product of:

639 (A) the total percentage of sales and use taxes deposited under Subsection (7)(a) in the
640 previous fiscal year; and

641 (B) the total sales and use tax revenue generated by the taxes described in Subsections
642 (7)(a)(i)(A) through (D) in the current fiscal year.

643 (ii) In any fiscal year in which the portion of the sales and use taxes deposited under
644 Subsection (7)(a) would exceed 17% of the revenues collected from the sales and use taxes
645 described in Subsections (7)(a)(i)(A) through (D) in the current fiscal year, the Division of
646 Finance shall deposit 17% of the revenues collected from the sales and use taxes described in
647 Subsections (7)(a)(i)(A) through (D) for the current fiscal year under Subsection (7)(a).

648 (iii) In all subsequent fiscal years after a year in which 17% of the revenues collected
649 from the sales and use taxes described in Subsections (7)(a)(i)(A) through (D) was deposited
650 under Subsection (7)(a), the Division of Finance shall annually deposit 17% of the revenues
651 collected from the sales and use taxes described in Subsections (7)(a)(i)(A) through (D) in the
652 current fiscal year under Subsection (7)(a).

653 (8) (a) Notwithstanding Subsection (3)(a), and in addition to the amounts deposited
654 under Subsections (6) and (7), for the 2016-17 fiscal year only, the Division of Finance shall
655 deposit \$64,000,000 of the revenues generated by the taxes listed under Subsection (3)(a) into
656 the Transportation Investment Fund of 2005 created by Section 72-2-124.

657 (b) Notwithstanding Subsection (3)(a), and in addition to the amounts deposited under
658 Subsections (6) and (7), for the 2017-18 fiscal year only, the Division of Finance shall deposit
659 \$63,000,000 of the revenues generated by the taxes listed under Subsection (3)(a) into the
660 Transportation Investment Fund of 2005 created by Section 72-2-124.

661 (c) (i) Notwithstanding Subsection (3)(a), in addition to the amounts deposited under
662 Subsections (6) and (7), and subject to Subsection (8)(c)(ii), for a fiscal year beginning on or
663 after July 1, 2018, the commission shall annually deposit into the Transportation Investment
664 Fund of 2005 created by Section 72-2-124 a portion of the taxes listed under Subsection (3)(a)
665 in an amount equal to 3.68% of the revenues collected from the following taxes:

666 (A) the tax imposed by Subsection (2)(a)(i)(A) [at a 4.7% rate];

667 (B) the tax imposed by Subsection (2)(b)(i);

668 (C) the tax imposed by Subsection (2)(c)(i); and

669 (D) the tax imposed by Subsection (2)(d)(i)(A)(I).

670 (ii) For a fiscal year beginning on or after July 1, 2019, the commission shall annually
671 reduce the deposit into the Transportation Investment Fund of 2005 under Subsection (8)(c)(i)
672 by an amount that is equal to 35% of the amount of revenue generated in the current fiscal year
673 by the portion of the tax imposed on motor and special fuel that is sold, used, or received for
674 sale or use in this state that exceeds 29.4 cents per gallon.

675 (iii) The commission shall annually deposit the amount described in Subsection
676 (8)(c)(ii) into the Transit and Transportation Investment Fund created in Section 72-2-124.

677 (9) Notwithstanding Subsection (3)(a), for each fiscal year beginning with fiscal year
678 2009-10, \$533,750 shall be deposited into the Qualified Emergency Food Agencies Fund

679 created by Section 35A-8-1009 and expended as provided in Section 35A-8-1009.

680 (10) (a) Notwithstanding Subsection (3)(a), except as provided in Subsection (10)(c),
681 in addition to any amounts deposited under Subsections (6), (7), and (8), and for the 2016-17
682 fiscal year only, the Division of Finance shall deposit into the Transportation Investment Fund
683 of 2005 created by Section 72-2-124 the amount of tax revenue generated by a .05% tax rate on
684 the transactions described in Subsection (1).

685 (b) Notwithstanding Subsection (3)(a), except as provided in Subsection (10)(c), and in
686 addition to any amounts deposited under Subsections (6), (7), and (8), the Division of Finance
687 shall deposit into the Transportation Investment Fund of 2005 created by Section 72-2-124 the
688 amount of revenue described as follows:

689 (i) for fiscal year 2017-18 only, 83.33% of the amount of revenue generated by a .05%
690 tax rate on the transactions described in Subsection (1);

691 (ii) for fiscal year 2018-19 only, 66.67% of the amount of revenue generated by a .05%
692 tax rate on the transactions described in Subsection (1);

693 (iii) for fiscal year 2019-20 only, 50% of the amount of revenue generated by a .05%
694 tax rate on the transactions described in Subsection (1);

695 (iv) for fiscal year 2020-21 only, 33.33% of the amount of revenue generated by a
696 .05% tax rate on the transactions described in Subsection (1); and

697 (v) for fiscal year 2021-22 only, 16.67% of the amount of revenue generated by a .05%
698 tax rate on the transactions described in Subsection (1).

699 (c) For purposes of Subsections (10)(a) and (b), the Division of Finance may not
700 deposit into the Transportation Investment Fund of 2005 any tax revenue generated by amounts
701 paid or charged for food and food ingredients, except for tax revenue generated by a bundled
702 transaction attributable to food and food ingredients and tangible personal property other than
703 food and food ingredients described in Subsection (2)(d).

704 (11) Notwithstanding Subsection (3)(a), beginning the second fiscal year after the
705 fiscal year during which the Division of Finance receives notice under Section 63N-2-510 that
706 construction on a qualified hotel, as defined in Section 63N-2-502, has begun, the Division of
707 Finance shall, for two consecutive fiscal years, annually deposit \$1,900,000 of the revenue
708 generated by the taxes listed under Subsection (3)(a) into the Hotel Impact Mitigation Fund,
709 created in Section 63N-2-512.

710 (12) (a) Notwithstanding Subsection (3)(a), for the 2016-17 fiscal year only, the
711 Division of Finance shall deposit \$26,000,000 of the revenues generated by the taxes listed
712 under Subsection (3)(a) into the Throughput Infrastructure Fund created by Section 35A-8-308.

713 (b) Notwithstanding Subsection (3)(a), for the 2017-18 fiscal year only, the Division of
714 Finance shall deposit \$27,000,000 of the revenues generated by the taxes listed under
715 Subsection (3)(a) into the Throughput Infrastructure Fund created by Section 35A-8-308.

716 (13) Notwithstanding Subsections (4) through (12) [~~and (14)~~], an amount required to
717 be expended or deposited in accordance with Subsections (4) through (12) [~~and (14)~~] may not
718 include an amount the Division of Finance deposits in accordance with Section 59-12-103.2.

719 [~~(14) (a) The rate specified in this subsection is 0.15%.]~~

720 [~~(b) Notwithstanding Subsection (3)(a), the Division of Finance shall:~~

721 [~~(i) on or before September 30, 2019, transfer the amount of revenue generated by a
722 0.15% tax rate imposed beginning on April 1, 2019, and ending on June 30, 2019, on the
723 transactions that are subject to the sales and use tax under Subsection (2)(a)(i)(A) as dedicated
724 credits to the Division of Health Care Financing; and]~~

725 [~~(ii) for a fiscal year beginning on or after fiscal year 2019-20, annually transfer the
726 amount of revenue generated by a 0.15% tax rate on the transactions that are subject to the
727 sales and use tax under Subsection (2)(a)(i)(A) as dedicated credits to the Division of Health
728 Care Financing.]~~

729 [~~(c) The revenue described in Subsection (14)(b) that the Division of Finance transfers
730 to the Division of Health Care Financing as dedicated credits shall be expended for the
731 following uses:]~~

732 [~~(i) implementation of the Medicaid expansion described in Sections 26-18-3.1(4) and
733 26-18-3.9(2)(b);]~~

734 [~~(ii) if revenue remains after the use specified in Subsection (14)(c)(i), other measures
735 required by Section 26-18-3.9; and]~~

736 [~~(iii) if revenue remains after the uses specified in Subsections (14)(c)(i) and (ii), other
737 measures described in Title 26, Chapter 18, Medical Assistance Act.]~~

738 Section 9. Section 63I-2-226 is amended to read:

739 **63I-2-226. Repeal dates -- Title 26.**

740 (1) Subsection 26-7-8(3) is repealed January 1, 2027.

- 741 [~~(2)~~] Subsection ~~26-7-9~~(5) is repealed January 1, 2019.]
- 742 [~~(3)~~] (2) Section ~~26-8a-107~~ is repealed July 1, 2019.
- 743 [~~(4)~~] (3) Subsection ~~26-8a-203~~(3)(a)(i) is repealed January 1, 2023.
- 744 [~~(5)~~] (4) Subsection ~~26-18-2.3~~(5) is repealed January 1, 2020.
- 745 [~~(6)~~] (5) Subsection ~~26-18-2.4~~(3)(e) is repealed January 1, 2023.
- 746 [~~(7)~~] Subsection ~~26-18-408~~(6) is repealed January 2, 2019.]
- 747 (6) Subsection ~~26-18-18~~(4) is repealed January 1, 2020.
- 748 [~~(8)~~] (7) Subsection ~~26-18-410~~(5) is repealed January 1, 2026.
- 749 [~~(9)~~] (8) Subsection ~~26-18-411~~(5) is repealed January 1, 2023.
- 750 [~~(10)~~] (9) Subsection ~~26-18-604~~(2) is repealed January 1, 2020.
- 751 [~~(11)~~] (10) Subsection ~~26-21-28~~(2)(b) is repealed January 1, 2021.
- 752 [~~(12)~~] (11) Subsection ~~26-33a-106.1~~(2)(a) is repealed January 1, 2023.
- 753 [~~(13)~~] (12) Subsection ~~26-33a-106.5~~(6)(c)(iii) is repealed January 1, 2020.
- 754 [~~(14)~~] (13) Title 26, Chapter 46, Utah Health Care Workforce Financial Assistance
755 Program, is repealed July 1, 2027.
- 756 [~~(15)~~] (14) Subsection ~~26-50-202~~(7)(b) is repealed January 1, 2020.
- 757 [~~(16)~~] (15) Subsections ~~26-54-103~~(6)(d)(ii) and (iii) are repealed January 1, 2020.
- 758 [~~(17)~~] (16) Subsection ~~26-55-107~~(8) is repealed January 1, 2021.
- 759 [~~(18)~~] (17) Subsection ~~26-56-103~~(9)(d) is repealed January 1, 2020.
- 760 [~~(19)~~] (18) Title 26, Chapter 59, Telehealth Pilot Program, is repealed January 1, 2020.
- 761 [~~(20)~~] (19) Subsection ~~26-61-202~~(4)(b) is repealed January 1, 2022.
- 762 [~~(21)~~] (20) Subsection ~~26-61-202~~(5) is repealed January 1, 2022.
- 763 Section 10. **Repealer.**
- 764 This bill repeals:
- 765 Section ~~26-18-3.9~~, **Protecting and expanding the Medicaid program and Utah**
766 **Children's Health Insurance Program.**
- 767 Section ~~26-18-415~~, **Medicaid waiver expansion.**
- 768 Section ~~26-36c-101~~, **Title.**
- 769 Section ~~26-36c-102~~, **Definitions.**
- 770 Section ~~26-36c-103~~, **Application.**
- 771 Section ~~26-36c-201~~, **Assessment.**

- 772 Section **26-36c-202**, Collection of assessment -- Deposit of revenue -- Rulemaking.
- 773 Section **26-36c-203**, Hospital share.
- 774 Section **26-36c-204**, Hospital financing of Medicaid waiver expansion.
- 775 Section **26-36c-205**, Calculation of assessment.
- 776 Section **26-36c-206**, State teaching hospital and non-state government hospital
- 777 **mandatory intergovernmental transfer.**
- 778 Section **26-36c-207**, Penalties.
- 779 Section **26-36c-208**, Hospital reimbursement.
- 780 Section **26-36c-209**, Hospital financing of the hospital share.
- 781 Section **26-36c-210**, Suspension of assessment.