

Beer Tax Guidelines
Utah Substance Abuse Advisory (USAAV) Council
Guidelines for Allowable Use of Beer Tax Funds Distributed From the
Alcoholic Beverage Enforcement and Treatment Restricted Account
Edition 1.0/May 2012

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PREFACE

These guidelines are provided to assist municipalities and counties by clarifying allowable versus unallowable uses of beer tax funds distributed annually from the Alcoholic Beverage Enforcement and Treatment Restricted Account. The goal is to protect this valuable resource by ensuring the most appropriate and effective use of the funds in addressing alcohol-related problems in Utah's communities. Municipalities and Counties are expected to work with relevant agencies within their areas (e.g., law enforcement, courts, substance abuse prevention and treatment) to create a plan for effective utilization of the funds.

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STATUTORY REQUIREMENTS AND GENERAL GUIDELINES

In accordance with the statute,* beer tax funds shall be used for statewide public purposes, including promoting the reduction of the harmful effects of over consumption of alcoholic products by an adult and alcohol consumption by minors, by exclusively funding programs or projects related to:

- ✚ Prevention, treatment, detection, prosecution, and control of violations of the Alcoholic Beverage Control Act and other offenses in which alcohol is a contributing factor; and
- ✚ The portion distributed to a county may also be used for the confinement or treatment of persons arrested for, or convicted of, offenses in which alcohol is a contributing factor.

Beer tax funds are intended to supplement the budgets of the appropriate agencies of each municipality and county within the state to enable them to more effectively fund the programs and projects described above. The beer tax funds are not intended to replace (supplant) money that would otherwise be allocated for the programs and projects described above. **Use of beer tax funds for specific programs or projects must be approved by the USAAV Council prior to expenditure.**

Beer tax funds are intended to supplement local budgets and are not intended to supplant the funding that would otherwise be allocated for alcohol-related purposes.

Beer tax funds must be financially accounted for separately from all other funds (e.g., separate account, separate account code, restricted line item) in order to accurately track activities financed with these monies and amounts spent for each activity. Accounting for beer tax funds should adhere to the Generally Accepted Accounting Principles (GAAP).

Beer tax funds should be utilized, to the extent possible, for research-based programs and projects. Research-based means evaluation has shown the program or project to be effective.

*Throughout this document, "statute" refers to the Alcoholic Beverage Enforcement and Treatment Restricted Account Act found in the Utah Code Sections 32B-2- 401 through 405.

GUIDELINES FOR SPECIFIC ALCOHOL-RELATED PROGRAMS AND PROJECTS

PREVENTION

Prevention programs and projects funded with beer tax funds must target alcohol specifically.

Prevention programs should enhance prevention activities already in place and should be coordinated with the Local Substance Abuse Authority agency for the area (see attached list).

Prevention programs should also adhere to the Guiding Principles for

Prevention Programs adopted by the Utah Division of Substance Abuse and Mental Health. These principles are:

Prevention programs should be coordinated with the Local Substance Abuse Authority agency for the area.

- ✚ Principle One: Prevention programs are to do no harm.
 - Ensure materials detailing the effects of alcohol on the user do not inadvertently condone the use of alcohol.
 - Materials targeting youth should not use recovering alcoholics as role models. Adolescents tend to have a sense of invincibility, and may think they can receive the effects of drugs, but be able to avoid the negative consequences.
 - Prevention programs are designed for specific audiences:
 - *Universal* programs are designed for the general population;
 - *Selective* programs target groups that are high risk; and
 - *Indicated* programs are designed for those already experimenting with alcohol.
- ✚ Principle Two: Prevention programs should increase protective factors and decrease risk factors.
 - Risk and protective factors related to alcohol use should be identified and prioritized utilizing survey and archival data for the local area. Utah's Student Health and Risk Prevention (SHARP) Survey data are located at <http://www.dsamh.utah.gov/sharp.htm>; if your municipality or county data are not accessible on this website, please contact the Local Substance Abuse Authority agency in your area. Archival indicator data are available at <http://indicators.bach-harrison.com/utsocialindicators/>. It is strongly recommended that you contact and work closely with your Local Substance Abuse Authority agency in reviewing these data and prioritizing the risk and protective factors for your area.
 - Care should be taken to avoid duplication of services and to collaborate with existing prevention programs and resources.
 - Alcohol prevention programs should address the nature of the problem in the local community, target modifiable risk factors, and strengthen identified protective factors.
- ✚ Principle Three: Prevention programs should deliver a clear message.
 - Prevention programs should make it clear that illegal (e.g., underage drinking, DUI) and excessive alcohol use are unhealthy and harmful for all.
- ✚ Principle Four: Prevention programs and activities should be part of a comprehensive, long-term prevention effort.

- Prevention efforts that combine two or more effective programs can be more effective than a single program alone.
- ✚ Principle Five: Research-based prevention programs and activities should be utilized and implemented with fidelity.
 - Prevention programs that are adapted to match a community's needs, norms, or differing cultural requirements should retain the core elements of the original research-based intervention, which include: structure, content, and delivery.

Examples of Allowable Use of Beer Tax Funds

- ✚ Alcohol-free graduation parties
- ✚ Governor's Youth Council Underage Drinking Prevention Activities
- ✚ PRIME for Life
- ✚ ParentsEmpowered Underage Drinking Prevention Media and Education Campaign
- ✚ Communities That Care (CTC) coalitions that include prevention of underage drinking and/or over consumption by adults in their strategic plans, and only those coalition activities that specifically address the alcohol-related objective(s)
- ✚ Environmental Strategies, such as: Town Hall Meetings on Underage Drinking; Eliminating Alcohol Sales to Youth (E.A.S.Y.) Underage Compliance Checks/Decoy Program; Shoulder Tap Operations; and Activities Designed to Change Community Laws, Norms, and Policies
- ✚ Community Activities specifically designed to reduce/eliminate underage drinking and alcohol misuse/over consumption that include educational and/or action components (e.g., expert speakers, brochures, fact sheets, strategic planning)
- ✚ Prevention programs identified by the National Registry of Evidence-based Prevention Programs (NREPP) or other USAAV-approved federal registry
- ✚ Other uses approved by the USAAV Council**

Examples of Unallowable Use of Beer Tax Funds

- ✚ Other drug (e.g., tobacco, prescription drugs, illicit drugs) prevention programs (e.g., Prevention Dimensions, DARE, NOVA, Officer Friendly)
- ✚ Suicide prevention programs
- ✚ Bullying and other anti-violence prevention programs
- ✚ Red Ribbon Week
- ✚ radKIDS
- ✚ Programs/services not related to alcohol harms
- ✚ Programs that use scare tactics, or use people in addiction recovery who tell their story, do not work with adolescents

TREATMENT

Beer tax funds distributed to municipalities and counties may be utilized to provide **treatment for persons arrested for or convicted of offenses in which alcohol is a contributing factor.**

Addiction is a complex illness. It is characterized by intense and, at times, uncontrollable craving and use that persist even in the face of devastating consequences. Addiction is a brain disease that over time compromises a person's ability to choose not to drink. Addiction is also more than just compulsive drinking; it can produce far-reaching consequences, including a wide range of dysfunctional behaviors that result from alcohol abuse and interfere with normal functioning in the family, the workplace, and the community. Because alcohol abuse and addiction have so many dimensions and disrupt so many aspects of an individual's life, effective treatment programs typically incorporate multiple components, each directed at a particular aspect of the illness and its consequences. Some of these components focus directly on the individual's alcohol and other drug use by helping the individual to stop using and maintain a substance-free lifestyle; others, like employment training, focus on restoring the addicted individual to productive functioning in the family, at work, and in society, and enable him or her to experience the rewards associated with sustained abstinence and recovery. *Source: National Institute on Drug Abuse. Principles of Drug Addiction Treatment: A Research-Based Guide, Second Edition, 2009.*

Treatment for addiction is delivered in many different settings using a variety of behavioral and pharmacological approaches. In Utah, there are many specialized treatment facilities that provide counseling, behavioral therapy, medication, case management and other types of services to persons with substance use disorders. In addition to these specialized facilities, addiction is treated in physicians' offices and mental health clinics by a variety of providers, including counselors, physicians, psychiatrists, psychologists, nurses and social workers. Treatment is delivered in outpatient, inpatient, and residential settings. Although specific treatment approaches are often associated with particular treatment settings, a variety of therapeutic interventions or services can be included in any given setting.

Treatment services should be coordinated with the Local Substance Abuse Authority agency for the area (see attached list), and should adhere to Utah's Substance Abuse Treatment Practice Guidelines found on the Utah Division of Substance Abuse and Mental Health website at:

http://www.dsamh.utah.gov/docs/sa_treatment_practice_guidelines.pdf.

In addition, treatment services should be delivered in accordance with the following principles:

- ✚ Addiction is a treatable brain disease that affects behavior.
- ✚ Treatment does not need to be voluntary to be effective.
- ✚ Assessment is the first step in treatment. The individual's need for treatment should be determined by a valid assessment tool (e.g., the Addiction Severity Index/ASI).
- ✚ No single treatment approach is effective for everyone. Treatment services should match the needs identified in the assessment.
- ✚ Treatment must be of sufficient dosage/duration to affect behavior change. Retention in treatment has been shown to be one of the most significant factors in a successful outcome.
- ✚ Treatment should be multi-dimensional and address not only the individual's alcohol abuse/addiction, but also the associated medical, psychological, social, vocational and legal

Alcohol-related treatment services should be coordinated with the Local Substance Abuse Authority agency for the area.

issues, and should be appropriate for the individual's age, gender, ethnicity and culture. Treatment should also target factors that are associated with criminal behavior.

- ✚ Criminal justice officials and treatment providers should work collaboratively to address the supervision and treatment needs of the individual.
- ✚ Alcohol use during treatment should be monitored continually, as lapses do occur.
- ✚ Emphasis should be placed on the use of evidence-based practices that are based on research findings and are expected to produce a specific clinical outcome.
- ✚ Continuity of care is essential for individuals re-entering the community. Self-help and 12-Step groups such as Alcoholics Anonymous (AA) can complement and extend the effects of professional treatment by enhancing community-level social support and helping people achieve and maintain abstinence and other healthy lifestyle behaviors.

Sources: National Institute on Drug Abuse Principles of Drug Addiction Treatment: A Research-Based Guide, Second Edition, 2009; and National Institute on Drug Abuse Principles of Drug Abuse Treatment for Criminal Justice Populations: A Research-Based Guide, January 2012.

Examples of Allowable Use of Beer Tax Funds

- ✚ Screening and assessment to identify an individual's needs and determine proper placement in treatment services
- ✚ Outpatient, intensive outpatient and residential programs that employ behavioral therapies to specifically address the alcohol abuse/addiction of the individual
- ✚ Medications for alcohol dependence that are part of a comprehensive treatment program
- ✚ Recovery support services, peer support, self-help and other recovery support programs (e.g., Alcoholics Anonymous/AA)
- ✚ Jail-based treatment services for individuals incarcerated due to an alcohol-related offense
- ✚ Other uses approved by the USAAV Council**

Examples of Unallowable Use of Beer Tax Funds

- ✚ Treatment for persons who have not been arrested for or convicted of offenses in which alcohol is a contributing factor
- ✚ Treatment services provided by unlicensed individuals or programs
- ✚ Construction and maintenance of treatment facilities

LAW ENFORCEMENT (Detection and Control of Violations)

The statute clearly focuses on activities that will promote the reduction of the harmful effects of over consumption of alcoholic products by an adult and alcohol consumption by minors. **For law enforcement purposes, beer tax funds are to be used exclusively for the detection and control of alcohol-related offenses**, including violations of Title 32B – Alcoholic Beverage Control Act and other offenses in which alcohol is a contributing factor. The statute defines “alcohol-related offense” as:

- ✚ A violation of:
 - Section 41-6a-502 (DUI alcohol, drugs or a combination and impaired driving); or

- A local ordinance that complies with the requirements of Subsection 41-6a-510 (DUI, impaired driving) or Section 76-5-207 (automobile homicide); or
- ✚ An offense involving the illegal:
 - sale of an alcoholic product;
 - consumption of an alcoholic product;
 - distribution of an alcoholic product;
 - transportation of an alcoholic product; or
 - possession of an alcoholic product.

Examples of Allowable Use of Beer Tax Funds

- ✚ DUI enforcement, checkpoints, saturation patrols and overtime shifts
- ✚ Eliminating Alcohol Sales to Youth (E.A.S.Y.) underage compliance checks
- ✚ Shoulder tap operations
- ✚ Purchase of equipment essential to alcohol-related enforcement efforts (e.g., breathalyzers, video cameras for police vehicles, vehicles that will be used exclusively for enforcement of alcohol laws)
- ✚ General alcohol-related enforcement activities related to illegal sale, consumption, distribution, transportation and/or possession of an alcoholic product
- ✚ Other uses approved by the USAAV Council**

Examples of Unallowable Use of Beer Tax Funds

- ✚ Purchase of drug dogs
- ✚ Drug recognition training for officers
- ✚ Drug-specific investigations and enforcement activities

PROSECUTION

Beer tax funds may be used for the **prosecution of offenders who have committed alcohol-related offenses**, including violations of Title 32B – Alcoholic Beverage Control Act and other offenses in which alcohol is a contributing factor. The statute defines “alcohol-related offense” as:

- ✚ A violation of:
 - Section 41-6a-502 (DUI alcohol, drugs or a combination and impaired driving); or
 - a local ordinance that complies with the requirements of Subsection 41-6a-510 (DUI, impaired driving) or Section 76-5-207 (automobile homicide); or
- ✚ An offense involving the illegal:
 - sale of an alcoholic product;
 - consumption of an alcoholic product;
 - distribution of an alcoholic product;
 - transportation of an alcoholic product; or
 - possession of an alcoholic product.

Examples of Allowable Use Beer Tax Funds

- ✚ Costs associated with the prosecution of alcohol-related offenses
- ✚ Other uses approved by the USAAV Council**

Examples of Unallowable Use of Beer Tax Funds

- ✚ Prosecution of other drug-related violations
- ✚ Costs associated with the defense of alcohol law offenders

CONFINEMENT

Beer tax funds distributed to counties may be utilized for the **confinement of persons arrested for or convicted of offenses in which alcohol is a contributing factor.**

Examples of Allowable Use of Beer Tax Funds

- ✚ Costs associated with incarcerating an alcohol offender in the county jail
- ✚ Other uses approved by the USAAV Council**

Examples of Unallowable Use of Beer Tax Funds

- ✚ Confinement of persons not arrested for or convicted of an alcohol-related offense
- ✚ Construction and maintenance of confinement facilities

** These examples of allowable uses of the beer tax funds are not all-inclusive. If a municipality or county identifies a program or project not on the lists provided in this document, the municipality or county should request approval for the program or project from the USAAV Council prior to expending beer tax funds.

These guidelines are subject to periodic review and will be updated as needed. Input from beer tax recipients is encouraged and will be considered in making any revisions.

If you have comments, concerns or suggested changes to these guidelines, please contact:

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UTAH LOCAL SUBSTANCE ABUSE AUTHORITY AGENCIES

Agency Contact	Counties Served	Agency/Address	Phone/Fax/E-Mail
Brock Alder, Director Planning District: Bear River	Box Elder, Cache and Rich Counties	Bear River Health Department Division of Substance Abuse 655 East 1300 North Logan, UT 84321	435-792-6421 Fax: 435-723-6747 E-Mail: balder@brhd.org
Kevin Eastman, Executive Director Planning District: Weber/Morgan	Weber and Morgan Counties	Weber Human Services 237 26 th Street Ogden, UT 84401	801-625-3601 or 801-625-3700 Fax: 801-625-3847 E-Mail: kevine@weberhs.org
Brandon Hatch, Director Planning District: Davis	Davis County	Davis Behavioral Health 934 South Main Layton, UT 84041	801-544-0585 Fax: 801-336-1782 E-Mail: brandonh@dbh Utah.org
Patrick Fleming, Director Planning District: Salt Lake	Salt Lake County	Salt Lake County Division of Behavioral Health Services Salt Lake County Government Center 2001 South State Street, Suite S-2300 Salt Lake City, UT 84190	801-468-2009 Fax: 801-468-2006 E-Mail: pffleming@slco.org
Alex Gonzalez, Program Manager Planning District: Tooele	Tooele County	Valley Mental Health/Tooele County 100 South 1000 West Tooele, UT 84074	435-843-3520 Fax: 435-843-3555 E-Mail: alexg@vmh.com
Roger Peay, Program Manager Planning District: Summit	Summit County	Valley Mental Health/Summit County 1753 Sidewinder Drive Park City, UT 84060-7322	435-649-8347 Fax: 435-649-2157 E-Mail: thomasp@vmh.com
Dennis Hansen, Director Planning District: Wasatch	Wasatch County	Heber Valley Counseling 55 South 500 East Heber, UT 84032	435-654-3003 Fax: 435-654-0309 E-Mail: dhansen@co.wasatch.ut.us
Richard Nance, Director Planning District: Utah County	Utah County	Utah County Department of Drug and Alcohol Prevention and Treatment 151 South University Avenue, Suite 3200 Provo, UT 84601	801-851-7127 Fax: 801-851-7198 E-Mail: ucadm.richardn@state.ut.us
Brian Whipple, Director Planning District: Central	Juab, Millard, Piute, Sanpete, Sevier and Wayne Counties	Central Utah Counseling Center 152 North 400 West Ephraim, UT 84627	435-283-8400 Fax: 435-283-8401 E-Mail: brianw@cucc.us
Mike Deal, Executive Director Planning District: Southwest	Beaver, Garfield, Kane, Iron and Washington Counties	Southwest Behavioral Health Center 474 West 200 North, Suite 300 St. George, UT 84770	435-634-5614 Fax: 435-986-8700 E-Mail: mdeal@swcbh.com
Jan Bodily, Director Planning District: Four Corners	Carbon, Emery and Grand Counties	Four Corners Community Behavioral Health 105 West 100 North, PO Box 867 Price, UT 84501	435-637-7200 FAX 435-637-2377 E-Mail: jbodily@fourcorners.ws
Jed Lyman, Director Planning District: San Juan	San Juan County	San Juan Counseling Center 356 South Main Blanding, UT 84511	435-678-2992 Fax: 435-678-3116 E-Mail: jlyman@sanjuancc.org
Kyle Snow, Director Planning District: Northeastern	Daggett, Duchesne and Uintah Counties	Northeastern Counseling Center 285 West 800 South Roosevelt, UT 84066	435-789-6300 Fax: 435-789-6325 E-Mail: kyles@ncc Utah.org