

# BEER TAX GUIDELINES

Effective Date: May 2018



## Utah Substance Use and Mental Health Advisory (USA AV+) Council



**Guidelines for Allowable Use of Beer Tax Funds**  
**Distributed From the Alcoholic Beverage and Substance Abuse**  
**Enforcement and Treatment Restricted Account to Municipalities and Counties.**  
Edition 3.2/April 2018 Update

## TABLE OF CONTENTS

<b>PREFACE</b> .....	3
<u>Statutory Requirements</u> .....	3
<u>Important Reminders</u> .....	4
<u>Categories</u> .....	4
<b>GUIDELINES FOR PROGRAMS AND PROJECTS</b> .....	5
<u>Prevention</u> .....	5
<u>Examples of Allowable Use of Beer Tax Funds</u> .....	5
<u>Examples of Unallowable Use of Beer Tax Funds</u> .....	5
<u>Examples of Performance Indicators</u> .....	6
<u>Treatment</u> .....	6
<u>Examples of Allowable Use of Beer Tax Funds</u> .....	8
<u>Examples of Unallowable Use of Beer Tax Funds</u> .....	8
<u>Examples of Performance Indicators</u> .....	8
<u>Law Enforcement</u> .....	8
<u>Examples of Allowable Use of Beer Tax Funds</u> .....	9
<u>Examples of Unallowable Use of Beer Tax Funds</u> .....	9
<u>Examples of Performance Indicators</u> .....	9
<u>Prosecution</u> .....	9
<u>Examples of Allowable Use of Beer Tax Funds</u> .....	10
<u>Examples of Unallowable Use of Beer Tax Funds</u> .....	10
<u>Examples of Performance Indicators</u> .....	10
<u>Confinement</u> .....	10
<u>Examples of Unallowable Use of Beer Tax Funds</u> .....	10
<u>Examples of Performance Indicators</u> .....	10
<b>CONTACTS</b> .....	11
<b>Appendix A</b> .....	12

## PREFACE

These guidelines are intended to clarify allowable versus unallowable uses of beer tax funds distributed annually to municipalities and counties. The goal is to ensure the most appropriate and effective permissible uses of the funds in addressing alcohol and substance abuse-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 an effective utilization plan. Effective utilization of Beer Tax funds are plans which have a balanced approach in multiple categories and which protect and sustain the Beer Tax program as a valuable resource.

**Effective utilization of Beer Tax funds are plans which have a balanced approach in multiple categories and which protect and sustain the Beer Tax program as a valuable resource.**

## STATUTORY REQUIREMENTS

Statute<sup>1</sup> [32B-2-403](#) states:

(2)(a) Consistent with the policies provided in Subsection [32B-1-103\(4\)\(b\)](#), money in the account shall be used for statewide public purposes, including promoting the reduction of the harmful effects of substance abuse, overconsumption 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 this title and other offenses in which alcohol or substance abuse is a contributing factor except as provided in Subsection (2)(b).

**Beer Tax funds are intended to supplement local budgets and are not intended to supplant or replace the funding that would otherwise be allocated for alcohol and substance abuse-related purposes.**

(b) The portion distributed under this part to a county may also be used for the confinement or treatment of persons arrested for or convicted of offenses in which alcohol or substance abuse is a contributing factor.

(c) A municipality or county entitled to receive money shall use the money exclusively as required by this Subsection (2).

(3) The appropriations provided for under Section [32B-2-404](#) are:

(a) intended to supplement the budget of the appropriate agencies of each municipality and county within the state to enable the municipalities and counties to more effectively fund the programs and projects described in Subsection (2); and

(b) not intended to replace money that would otherwise be allocated for the programs and projects in Subsection (2).

(4) It is the intent of the Legislature that the appropriations distributed under this part be used to fund a balanced approach to reducing the harmful effects of substance abuse, overconsumption of alcoholic products by adults, and alcohol consumption by minors. To this end, the Legislature encourages municipalities and

<sup>1</sup> Throughout this document, "statute" refers to the Alcoholic Beverage and Substance Abuse Enforcement and Treatment Restricted Account Act found in the Utah Code Sections 32B-2- 401 through 405.

counties receiving money under this part to use the most effective formula allocation to fund evidence-based and evidence-informed prevention programs.

## IMPORTANT REMINDERS

- **The first 25% of the entire appropriation** for each fiscal year is distributed to the counties only, based on population, and ***must be used*** for **confinement** and **treatment** purposes for persons arrested for or convicted of offenses in which alcohol or other drugs are a contributing factor. The balance of funds distributed to the counties may be utilized for the treatment and confinement as well as the other identified categories.
- ***Beer tax funds are intended to supplement the budgets*** of the appropriate agencies of each municipality and county within the state to support programs and projects described above, ***but shall not replace (supplant) money*** that would otherwise be allocated for those programs and projects.
- **Use of beer tax funds** for specific programs or projects **must be approved by the USAAV+ Council** prior to expenditure.
- **Beer Tax Plans** for the subsequent fiscal year are due no later than **June 1**. Amended Beer Tax Plans can be submitted at any time throughout the year for approval.
- **Annual Beer Tax Reports** for the previous fiscal year are due no later than **October 1**.
- **Beer tax funds must be financially accounted for separately from all other funds** (e.g., separate account, separate account code, or 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).

## CATEGORIES

There are **5** categories in which Beer Tax funds may be expended.

- **Prevention** (evidence-based or evidence-informed programs)
- **Treatment** (of offenders with alcohol and/or substance abuse problems)
- **Law Enforcement** (related to alcohol and/or substance abuse)
- **Prosecution** (of offenders who have committed alcohol and/or substance abuse related offenses)
- **Confinement** (25% of funding to counties must be spent in Treatment and/or Confinement categories)

**The most effective plans should include evidence-based or evidence-informed programs, services or equipment covering multiple categories.**

[CLICK HERE TO RETURN TO TABLE OF CONTENTS](#)

## GUIDELINES FOR PROGRAMS AND PROJECTS

### PREVENTION

**House Bill 40**, passed during the 2014 General Legislative Session and effective July 1, 2014, **mandates beer tax funds shall be used only for evidence-based and/or evidence-informed prevention programs and projects** as defined in Administrative Rule [R523-9](#) by the Division of Substance Abuse and Mental Health. See rule for definitions of evidence-based and evidence-informed programs.

**Prevention programs and projects funded with beer tax funds must target alcohol or substance abuse.** Prevention programs should enhance prevention activities already in place and should be coordinated with the Local Substance Abuse Authority agency for the area (see [Appendix A](#)).

#### Examples of Allowable Use of Beer Tax Funds:

- Second Step
- Strengthening Families Program for Parents and Youth 10-14
- Communities That Care (CTC)
- Incredible Years - Parents
- Guiding Good Choices
- Keepin' It Real
- LifeSkills Training
- Big Brothers Big Sisters
- All Stars
- Mindfulness-based Stress Reduction
- Parenting Wisely
- Parents as Teachers
- Prime for Life
- Protecting You/Protecting Me
- Too Good for Drugs
- Prevention programs identified by a national registry or other USAAV+-approved registry, e.g. *Blueprints for Healthy Youth Development*: <http://www.blueprintsprograms.com/>

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

#### Examples of Unallowable Use of Beer Tax Funds:

- NOVA, Officer Friendly
- Suicide prevention programs
- Bullying and other anti-violence prevention programs
- Red Ribbon Week
- Alcohol/Drug-Free Graduation Parties
- radKIDS

[CLICK HERE TO RETURN TO TABLE OF CONTENTS](#)

- EASY (Eliminating Alcohol Sales to Youth)
- Programs/services not related to substance abuse or alcohol harms
- Programs that use scare tactics, or use people in addiction recovery who tell their story (these are not appropriate with adolescents)

### **Examples of Performance Indicators:**

- Number of participants in prevention programs
- Number of participants successfully completing evidence-based or evidence-informed programs

## **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 or substance abuse is a contributing factor.**

“Drug addiction is a complex illness. It is characterized by intense and, at times, uncontrollable drug craving, along with compulsive drug seeking and use that persist even in the face of devastating consequences...

...Addiction affects multiple brain circuits, including those involved in reward and motivation, learning and memory, and inhibitory control over behavior. That is why addiction is a brain disease. Some individuals are more vulnerable than others to becoming addicted, depending on the interplay between genetic makeup, age of exposure to drugs, and other environmental influences. While a person initially chooses to take drugs, over time the effects of prolonged exposure on brain functioning compromise that ability to choose, and seeking and consuming the drug become compulsive, often eluding a person’s self-control or willpower.

But addiction is more than just compulsive drug taking—it can also produce far-reaching health and social consequences. For example, drug abuse and addiction increase a person’s risk for a variety of other mental and physical illnesses related to a drug-abusing lifestyle or the toxic effects of the drugs themselves. Additionally, the dysfunctional behaviors that result from drug abuse can interfere with a person’s normal functioning in the family, the workplace, and the broader community.

Because drug abuse and addiction have so many dimensions and disrupt so many aspects of an individual’s life, treatment is not simple. Effective treatment programs typically incorporate many components, each directed to a particular aspect of the illness and its consequences. Addiction treatment must help the individual stop using drugs, maintain a drug-free lifestyle, and achieve productive functioning in the family, at work, and in society. Because addiction is a disease, most people cannot simply stop using drugs for a few days and be cured. Patients typically require long-term or repeated episodes of care to achieve the ultimate goal of sustained abstinence and recovery of their lives. Indeed, scientific research and clinical practice demonstrate the value of continuing care in treating addiction, with a variety of approaches having been tested and integrated in residential and community settings.”

Source: National Institute on Drug Abuse. [Principles of Drug Addiction Treatment: A Research-Based Guide, Third Edition, 2018.](#)

[CLICK HERE TO RETURN TO TABLE OF CONTENTS](#)

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 Appendix A), and 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.

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

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 and substance abuse/addiction, but also the associated medical, psychological, social, vocational and legal 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 and other drug 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.

A listing of evidence-based treatment practices identified by the Utah Division of Substance Abuse and Mental Health may be found at: [https://dsamh.utah.gov/pdf/EvidenceBasedPracticeMH%203\\_8\\_17.pdf](https://dsamh.utah.gov/pdf/EvidenceBasedPracticeMH%203_8_17.pdf)

Sources: National Institute on Drug Abuse [\*Principles of Drug Addiction Treatment: A Research-Based Guide, Third Edition, 2018\*](#); and National Institute on Drug Abuse [\*Principles of Drug Abuse Treatment for Criminal Justice Populations: A Research-Based Guide, April 2014\*](#).

[CLICK HERE TO RETURN TO TABLE OF CONTENTS](#)

## 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 and/or substance abuse/addiction of the individual
- Medications for alcohol or substance abuse 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 and/or substance abuse-related offense
- Other uses approved by the USAAV+ Council<sup>2</sup>

## Examples of Unallowable Use of Beer Tax Funds:

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

## Examples of Performance Indicators:

- Number of assessments performed
- Number of participants in treatment program(s)
- Average length of stay of participants
- Number of participants successfully completing program(s)
- Types and quantities of medication(s) provided
- Name, provider, and location of treatment program(s)
  - e.g., CATS, Valley Mental Health, Oxbow Jail

## LAW ENFORCEMENT

The statute clearly focuses on activities that will promote the reduction of the harmful effects of substance abuse, 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**

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<sup>2</sup>These listed allowable uses of the beer tax funds represent examples and are not exclusive. 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.



**detection and control of substance abuse and alcohol-related offenses**, or other offenses in which alcohol or substance abuse is a contributing factor.

### **Examples of Allowable Use of Beer Tax Funds:**

- Special DUI enforcement shifts, checkpoints, saturation patrols, and overtime shifts
- Purchase of equipment essential to substance abuse and alcohol-related enforcement efforts (e.g., HGN pens, breathalyzers, video cameras for police vehicles, vehicles that will be used exclusively for enforcement of drug and alcohol laws)
- General substance abuse and alcohol-related enforcement activities related to illegal sale, consumption, distribution, transportation and/or possession of a controlled substance and/or an alcoholic product
- Purchase of drug dogs
- Drug recognition training for officers
- Drug-specific investigations and enforcement activities
- Other uses approved by the USA AV+ Council<sup>3</sup>

### **Examples of Unallowable Use of Beer Tax Funds:**

- Eliminating Alcohol Sales to Youth (E.A.S.Y.) underage compliance checks (*funding available from the Utah Highway Safety office*).

### **Examples of Performance Indicators:**

- Number of substance abuse and alcohol violations enforced
- Type of substance abuse and alcohol-related law enforcement **equipment** purchased
- Number of DUI overtime shifts
- Number of DUI checkpoints conducted
- Number of vehicles stopped during checkpoints
- Number of DUI arrests

## **PROSECUTION**

Beer tax funds may be used for the **prosecution of offenders who have committed alcohol or other drug related offenses**, including violations of [Title 32B](#) – Alcoholic Beverage Control Act and other offenses in which alcohol or other drugs are a contributing factor.

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<sup>3</sup> These listed allowable uses of the beer tax funds represent examples and are not exclusive. 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 USA AV+ Council prior to expending beer tax funds.

### **Examples of Allowable Use Beer Tax Funds:**

- Costs associated with the prosecution of alcohol-related offenses
- Prosecution of other drug-related violations
- Other uses approved by the USAAV+ Council<sup>4</sup>

### **Examples of Unallowable Use of Beer Tax Funds:**

- Costs associated with the defense of alcohol or other drug law offenders

### **Examples of Performance Indicators:**

- Number of cases screened
- Types of violations prosecuted
- Number of convictions
- Amount of court costs covered

## **CONFINEMENT**

The first 25 percent of the entire appropriated beer tax funds for each fiscal year is distributed to the counties only, based on population, and must be used for **confinement** and **treatment** purposes for **persons arrested for or convicted of offenses in which alcohol or other drugs are a contributing factor**. The balance of funds distributed to the counties may be utilized for the treatment and confinement as well as the other categories listed above.

### **Examples of Unallowable Use of Beer Tax Funds:**

- Confinement of persons not arrested for or convicted of alcohol or other drug-related offenses
- Construction and maintenance of confinement facilities

### **Examples of Performance Indicators:**

- Number of alcohol offenders in confinement
- Number of drug law offenders in confinement
- Number of days in confinement

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<sup>4</sup> These listed allowable uses of the beer tax funds represent examples and are not exclusive. 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.

[CLICK HERE TO RETURN TO TABLE OF CONTENTS](#)

**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.**

## **CONTACTS**

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

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[CLICK HERE TO RETURN TO TABLE OF CONTENTS](#)

## APPENDIX A:

### UTAH LOCAL SUBSTANCE ABUSE AUTHORITY AGENCIES

Local Substance Abuse Authority Agency	Counties Served	Address	Phone/Website
Bear River Health Department	Box Elder Cache Rich	655 East 1300 North Logan, UT	(435) 792-6420
Weber Human Services	Weber Morgan	237 26 <sup>th</sup> Street Ogden, UT	(801) 625-3700 <a href="https://www.weberhs.net/">https://www.weberhs.net/</a>
Davis Behavioral Health	Davis	934 South Main Street Layton, UT	(801) 544-0585 <a href="http://www.dbh Utah.org/">http://www.dbh Utah.org/</a>
Salt Lake County Behavioral Health Services	Salt Lake	2001 South State Street Suite S2300 Salt Lake City, UT	(385) 468-4707 <a href="http://slco.org/behavioral-health/">http://slco.org/behavioral-health/</a>
Utah County Department of Drug and Alcohol Prevention and Treatment	Utah	151 South University Avenue Suite 3200 Provo, UT	(801) 851-7128 <a href="http://addapt.utahcounty.gov/">http://addapt.utahcounty.gov/</a>
Valley Behavioral Health – Summit	Summit	1753 Sidewinder Drive Park City, UT	(435) 649-8347 <a href="https://www.valleycares.com/">https://www.valleycares.com/</a>
Wasatch County Family Clinic	Wasatch	55 South 500 East Heber City, UT	(435) 654-3003
Valley Behavioral Health – Tooele	Tooele	100 South 1000 West Tooele, UT	(435) 843-3520 <a href="https://www.valleycares.com/">https://www.valleycares.com/</a>
Central Utah Counseling Center	Juab Millard Piute Sanpete Sevier Wayne	255 South Main Richfield, UT	(435) 896-8236 <a href="http://www.cucc.us">www.cucc.us</a>
Four Corners Community Behavioral Health	Carbon Emery Grand	105 West 100 North Price, UT	(435) 637-7200 <a href="http://www.fourcorners.ws/">http://www.fourcorners.ws/</a>
Northeastern Counseling Center	Daggett Duchesne Uintah	1140 West 500 South Vernal, UT	(435) 789-6300 <a href="http://www.nccutah.org/">http://www.nccutah.org/</a>
Southwest Behavioral Health Center	Beaver Garfield Iron Kane Washington	474 West 200 North St. George, UT	(435) 634-5600 <a href="http://www.southwestcenter.com/">http://www.southwestcenter.com/</a>
San Juan Counseling	San Juan	356 South Main Blanding, UT	(435) 678-2992 <a href="http://www.sanjuanc.org/">http://www.sanjuanc.org/</a>

[CLICK HERE TO RETURN TO TABLE OF CONTENTS](#)