

- 28 (iii) search and rescue activities; and
- 29 (iv) law enforcement activities; or
- 30 (e) preparing or distributing information about county government or county government
- 31 functions.

32 (2) Counties may not use [~~not~~] more than 1/3 of the proceeds of the transient room tax
 33 provided for in Section 59-12-301 either:

34 (a) to acquire, lease, construct, furnish, maintain, or operate convention meeting rooms,
 35 exhibit halls, visitor information centers, museums, and related facilities, and to acquire or lease
 36 land required for or related to these purposes; or

37 (b) as required to mitigate the impacts of recreation, tourism, or conventions in counties
 38 of the fourth, fifth, and sixth class, to pay for:

- 39 (i) solid waste disposal operations;
- 40 (ii) emergency medical services;
- 41 (iii) search and rescue activities; and
- 42 (iv) law enforcement activities.

43 (3) (a) The county legislative body may:

44 (i) issue bonds or cause bonds to be issued, as permitted by law, to pay all or part of any
 45 costs incurred for the purposes set forth in Subsection (2) that are permitted to be paid from bond
 46 proceeds; and

47 (ii) use up to 1/3 of the proceeds of the transient room tax as provided for in Section
 48 59-12-301 to make the annual payment of principal, interest, premiums, and necessary reserves
 49 for any or the aggregate of bonds issued.

50 (b) When the proceeds of the transient room tax provided for in Section 59-12-301 are not
 51 needed for payment of principal, interest, premiums, and reserves on bonds issued as provided in
 52 Subsection (3), the county legislative body shall use those proceeds as provided in Subsections (1)
 53 and (2).

54 Section 2. Section **59-12-301** is amended to read:

55 **59-12-301. Transient room tax -- Rate -- Use of revenues.**

56 (1) (a) Any county legislative body may impose a transient room tax not to exceed 3% of
 57 the rent for every occupancy of a suite, room, or rooms on all persons, companies, corporations,
 58 or other similar persons, groups, or organizations doing business as motor courts, motels, hotels,

59 inns, or similar public accommodations.

60 (b) A county legislative body imposing a tax under this part shall impose the tax on the
61 rents described in Subsection (1)(a) relating to the Olympic Winter Games of 2002 made to or by
62 an organization exempt from federal income taxation under Section 501(c)(3), Internal Revenue
63 Code, except for rents described in Subsection (1)(a):

64 (i) paid for in full by the Salt Lake Organizing Committee for the Olympic Winter Games
65 of 2002;

66 (ii) exclusively used by:

67 (A) an officer, a trustee, or an employee of the Salt Lake Organizing Committee for the
68 Olympic Winter Games of 2002; or

69 (B) a volunteer supervised by the Salt Lake Organizing Committee for the Olympic Winter
70 Games of 2002; and

71 (iii) for which the Salt Lake Organizing Committee for the Olympic Winter Games of
72 2002 does not receive reimbursement.

73 (c) A county legislative body imposing a tax under this part shall use the revenues
74 generated by the tax for the purposes described in Section 17-31-2.

75 (2) Any county legislative body may, from time to time, increase or decrease the transient
76 room tax as necessary or desirable and shall regulate the transient room tax by ordinance.

Legislative Review Note
as of 2-3-99 11:32 AM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel