

TOURISM TAX ADVISORY BOARD

2004 GENERAL SESSION

STATE OF UTAH

Sponsor: Todd E. Kiser

LONG TITLE

General Description:

This bill modifies provisions relating to tourism tax advisory boards.

Highlighted Provisions:

This bill:

- ▶ narrows the matters on which a tourism tax advisory board is required to advise the county legislative body in certain counties; and
- ▶ makes technical changes.

Monies Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

17-31-8, as enacted by Chapter 159, Laws of Utah 2001

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

Section 1. Section **17-31-8** is amended to read:

17-31-8. Tourism tax advisory boards.

(1) (a) Except as provided in Subsection (1)(b), any county that collects the following taxes shall operate a tourism tax advisory board:

(i) the transient room tax allowed under Section 59-12-301; or

(ii) the tourism, recreation, cultural, and convention facilities tax allowed under Section 59-12-603.

H.B. 370

Enrolled Copy

(b) Notwithstanding Subsection (1)(a), a county is exempt from Subsection (1)(a) if the county has an existing board, council, committee, convention visitor's bureau, or body that substantially conforms with Subsections (2), (3), and (4).

(2) A tourism tax advisory board created under Subsection (1) shall consist of at least five members.

(3) A tourism tax advisory board shall be composed of any of the following members that:

- (a) are residents of the county; and
- (b) represent the local:
 - (i) hotel and lodging industry;
 - (ii) restaurant industry;
 - (iii) recreational facilities;
 - (iv) convention facilities;
 - (v) museums;
 - (vi) cultural attractions; or
 - (vii) other tourism-related industries.

(4) ~~[A]~~ (a) Each tourism tax advisory board shall advise the county legislative body on the best use of revenues collected from~~[-(a)]~~ the transient room tax allowed under Section 59-12-301~~[-and]~~.

(b) Each tourism tax advisory board in a county operating under the county commission form of government under Section 17-52-501 or the expanded county commission form under Section 17-52-502 shall advise the county legislative body on the best use of revenues collected from the tourism, recreation, cultural, and convention facilities tax allowed under Section 59-12-603.

(5) A member of any county tourism tax advisory board:

- (a) may not receive compensation or benefits for the member's services; and
- (b) may receive per diem and expenses incurred in the performance of the member's official duties.

