

- 26 [39-9-101](#), Utah Code Annotated 1953
- 27 [39-9-102](#), Utah Code Annotated 1953
- 28 [39-9-103](#), Utah Code Annotated 1953
- 29 [39-9-104](#), Utah Code Annotated 1953
- 30 [39-9-105](#), Utah Code Annotated 1953
- 31 [39-9-106](#), Utah Code Annotated 1953
- 32 [39-9-107](#), Utah Code Annotated 1953

32a **§→ 39-9-108, Utah Code Annotated 1953 ←§**



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

35 Section 1. Section **39-9-101** is enacted to read:

36 **CHAPTER 9. STATE MORALE, WELFARE, AND RECREATION PROGRAM**

37 **39-9-101. Title -- Program established.**

38 (1) This chapter is known as the "State Morale, Welfare, and Recreation Program."

39 (2) The adjutant general is authorized to establish a Utah National Guard Morale,  
40 Welfare, and Recreation Program to serve members of the military, eligible dependents, and  
41 others as set out in Section [39-9-103](#).

42 Section 2. Section **39-9-102** is enacted to read:

43 **39-9-102. Definitions.**

44 For purposes of this chapter:

45 (1) "Dependent" means the spouse or children of a person eligible to use the program  
46 and facilities in accordance with Section [39-9-103](#).

47 (2) "MWR" means morale, welfare, and recreation.

48 (3) "MWR facility" means any Utah National Guard facility located on a Department  
49 of Defense or Utah National Guard installation or on property controlled by the Department of  
50 Defense or the Utah National Guard, the purpose of which is to enhance MWR for authorized  
51 patrons.

52 Section 3. Section **39-9-103** is enacted to read:

53 **39-9-103. Eligibility and facilities.**

54 (1) Use of the MWR program and facilities is limited to:

55 (a) active and reserve component members of the Utah National Guard and armed  
56 forces of the United States;

119 with activities and operations not otherwise covered in the state risk management pool or by  
120 the Division of Risk Management.

121 Section 7. Section **39-9-107** is enacted to read:

122 **39-9-107. Equipment rentals and sales of food and beverage.**

123 Equipment rental and food and beverage sales shall be made in accordance with  
124 applicable state and federal law.

124a **§→ Section 8. Section 39-9-108 is enacted to read:**

124b **39-9-108. State and local sales and use taxes.**

124c **(1) Program operations are not subject to direct taxation by state or**

124d **local tax authorities.**

124e **(2) Retail sales within the program are not subject to state sales and use taxes. ←§**