

Lincoln Fillmore proposes the following substitute bill:

**Restaurant Tax Revisions**

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Lincoln Fillmore**

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**LONG TITLE**

**General Description:**

This bill amends the restaurant tax within the Tourism, Recreation, Cultural, Convention, and Airport Facilities tax.

**Highlighted Provisions:**

This bill:

- defines terms; and
- updates the definition of restaurant to include portions of a gas station, convenience store, or grocery store that function like a restaurant, resulting in the restaurant tax being imposed on transactions from the restaurant portion of a gas station, convenience store, or grocery store.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**59-12-602**, as last amended by Laws of Utah 2024, Chapter 483

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

Section 1. Section **59-12-602** is amended to read:

**59-12-602 . Definitions.**

As used in this part:

- (1) "Airport facility" means an airport of regional significance, and includes:
  - (a) an appurtenance to an airport, including a fixed guideway that provides transportation service to or from the airport;
  - (b) a control tower, including a radar system;
  - (c) a public area of an airport; or

(d) a terminal facility.

(2) "Airport of regional significance" means the same as that term is defined in Section 59-12-2202.

(3) "All-terrain type I vehicle" means the same as that term is defined in Section 41-22-2.

(4) "All-terrain type II vehicle" means the same as that term is defined in Section 41-22-2.

(5) "All-terrain type III vehicle" means the same as that term is defined in Section 41-22-2.

(6) "Convenience store" means a retail establishment described in NAICS Code 445131, Convenience Retailers, of the 2022 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget.

~~[(6)]~~ (7) "Convention facility" means any publicly owned or operated convention center, sports arena, or other facility at which conventions, conferences, and other gatherings are held and whose primary business or function is to host such conventions, conferences, and other gatherings.

~~[(7)]~~ (8) "Cultural facility" means any publicly owned or operated museum, theater, art center, music hall, or other cultural or arts facility.

(9) "Gas station" means a retail establishment for which the primary purpose or function is the sale of fuel.

(10)(a) "Grocery store" means a retail establishment for which the primary business or function is the sale of food or food ingredients for off-premise, but not immediate, consumption.

(b) "Grocery store" does not include a retail establishment for which the primary business or function is the sale of fuel.

~~[(8)]~~ (11)(a) "Off-highway vehicle" means any snowmobile, all-terrain type I vehicle, all-terrain type II vehicle, all-terrain type III vehicle, or motorcycle.

(b) "Off-highway vehicle" does not include a vehicle that is a motor vehicle under Section 41-1a-102.

~~[(9)]~~ (12) "Motorcycle" means the same as that term is defined in Section 41-22-2.

~~[(10)]~~ (13) "Recreation facility" or "tourist facility" means any publicly owned or operated park, campground, marina, dock, golf course, water park, historic park, monument, planetarium, zoo, bicycle trails, and other recreation or tourism-related facility.

~~[(11)]~~ (14)(a) "Recreational vehicle" means a vehicular unit other than a mobile home, primarily designed as a temporary dwelling for travel, recreational, or vacation use, that is pulled by another vehicle.

(b) "Recreational vehicle" includes:

(i) a travel trailer;

(ii) a camping trailer; and

(iii) a fifth wheel trailer.

(c) "Recreational vehicle" does not include a vehicle that is a motor vehicle under Section 41-1a-102.

~~[(12)]~~ (15)(a) "Restaurant" means a retail establishment for which the primary business or function is the sale of prepared food for on-premise or immediate consumption.

(b) "Restaurant" includes[-any] :

(i) a coffee shop, cafeteria, luncheonette, soda fountain, dinner theater, or fast-food service where food is prepared for immediate consumption[-] ; and

(ii) the portion of a convenience store, gas station, or grocery store that sells prepared food for on-premise or immediate consumption and that:

(A) is prepared or heated upon customer request; or

(B) can be prepared to the specification of the purchaser.

~~[(b)]~~ (c) "Restaurant" does not include:

[(i) any retail establishment whose primary business or function is the sale of fuel or food items for off-premise, but not immediate, consumption; and]

(i) except as provided in Subsection (15)(b)(ii), a convenience store or gas station;

(ii) except as provided in Subsection (15)(b)(ii), a grocery store, including the refrigerated sections containing prepackaged prepared food or a self-service buffet where the customer entirely serves the food or food ingredients; or

[(ii)] (iii) a theater that sells food items[-but not] other than a dinner theater.

~~[(13)]~~ (16) "Snowmobile" means the same as that term is defined in Section 41-22-2.

~~[(14)]~~ (17) "Travel trailer," "camping trailer," or "fifth wheel trailer" means a portable vehicle without motive power, designed as a temporary dwelling for travel, recreational, or vacation use that does not require a special highway movement permit when drawn by a self-propelled motor vehicle.

**Section 2. Effective Date.**

This bill takes effect on January 1, 2026.