

17-31-2. Purposes of transient room tax and expenditure of revenue -- Purchase or lease of facilities -- Mitigating impacts of recreation, tourism, or conventions -- Issuance of bonds.

2 Subject to the requirements of this section, a county legislative body may impose the transient room tax for the purposes of:

Establish and promote	<p>(a) establishing and promoting:</p> <ul style="list-style-type: none"> (i) tourism; (ii) recreation, film production, and conventions; or (iii) an economic diversification activity if: <ul style="list-style-type: none"> (A) the county is a county of the fourth, fifth, or sixth class; (B) the county has more than one national park within or partially within the county's boundaries; and (C) the county has a base population of 9,000 or more according to current United States census data;
Projects	<p>(b) acquiring, leasing, constructing, furnishing, maintaining, or operating:</p> <ul style="list-style-type: none"> (i) convention meeting rooms; (ii) exhibit halls; (iii) visitor information centers; (iv) museums; (v) sports and recreation facilities including practice fields, stadiums, and arenas; (vi) related facilities; (vii) if a national park is located within or partially within the county's boundaries, the following on any route designated by the county legislative body: <ul style="list-style-type: none"> (A) transit service, including shuttle service; and (B) parking infrastructure; and (viii) an airport, if: <ul style="list-style-type: none"> (A) the county is a county of the fourth, fifth, or sixth class; and (B) the county is the airport operator of the airport; <p>(c) acquiring land, leasing land, or making payments for construction or infrastructure improvements required for or related to the purposes listed in Subsection (2)(b);</p>
Mitigate effects of tourism	<p>(d) as required to mitigate the impacts of recreation, tourism, or conventions in counties of the fourth, fifth, and sixth class, paying for:</p> <ul style="list-style-type: none"> (i) solid waste disposal operations; (ii) emergency medical services; (iii) search and rescue activities; (iv) law enforcement activities; and (v) road repair and upgrade of: <ul style="list-style-type: none"> (A) class B roads, as defined in Section 72-3-103; (B) class C roads, as defined in Section 72-3-104; or (C) class D roads, as defined in Section 72-3-105; and

Sunset 7/1/23

(e) making the annual payment of principal, interest, premiums, and necessary reserves for any of the aggregate of bonds authorized under Subsection (5).