

Transient Room Tax

Jared Gibbs, Staff Economist

Office of the Legislative Fiscal Analyst 8/21/2024

County TRT Spending

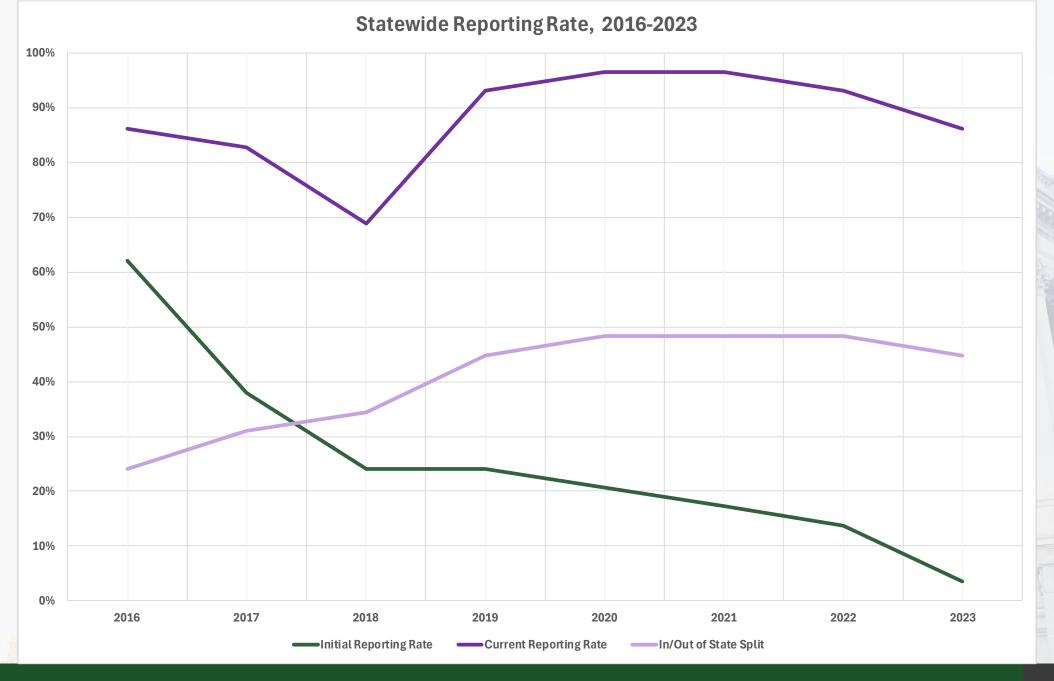
- Establishing and promoting tourism, recreation, film production, and conventions
- Acquiring, maintaining, or operating tourism related infrastructure such as visitor information centers, museums, convention centers etc.
- Acquiring or leasing land related to the above functions
- Paying bonds and debts created to pay for the above functions
- Counties of the fourth, fifth, and sixth class can also spend on impact mitigation such as emergency medical services, search and rescue, and law enforcement, among others



Reporting Requirement

- Counties that choose to enact the TRT are obligated (17-31-2) to report spending to...
 - Legislative Fiscal Analyst
 - Office of Tourism within the Governor's Office of Economic Opportunity
 - The county's tourism tax advisory board
- Counties must report:
 - Spending by authorized category
 - How such spending is related to tourism costs
 - In/ out of state promotional spending split











DAVIS COUNTY, UT

SCHEDULE OF EXPENDITURES OF TOURISM TAX REVENUES FOR THE YEAR ENDED DECEMBER 31, 2019 COMPLIANT WITH UTAH CODE 17-31-5.5

Transient Room Tax (TRT)	
TRT used for:	
Establishing and promoting:	
Tourism	\$ 1,194,740.61
Recreation	\$ -
Film production	\$ -
Conventions	\$ -
Acquiring, leasing, constructing, furnishing or operating:	
Convention meeting rooms: Davis Conference Center	
Exhibit Halls	\$ -
Visitor information centers	\$ -
Museums	\$ -
Acquiring/leasing landrequired for the above	\$ -
Payment of principal, interest, premiums and necessary reserves	
for any bonds related to above costs: Davis Conference Center Refunding	\$ 806,577.54
Total TRT Expenditures:	\$ 2,001,318.15
Total TRT Annual Revenue:	\$ 2,001,318.15
Total Unspent Annual TRT:	\$ -



