

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 tax allowed under Section 59-12-301; or
 - (ii) the tax allowed under Section 59-12-603.
 - (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 the following members that are residents of the county:
 - (a) a majority of the members shall be current employees of entities in the county that are subject to the taxes referred to in Section 59-12-301 or 59-12-603; and
 - (b) the balance of the board's membership shall be employees of recreational facilities, convention facilities, museums, cultural attractions, or other tourism related industries located within the county.
- (4)
 - (a) Each tourism tax advisory board shall advise the county legislative body on the best use of revenues collected from the tax allowed under Section 59-12-301 by providing the legislative body with a priority listing for proposed expenditures based on projected available tax revenues supplied to the board by the county legislative body on an annual basis.
 - (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 tax allowed under Section 59-12-603 by providing the legislative body with a priority listing for proposed expenditures based on projected available tax revenues supplied to the board by the county legislative body on an annual basis.
- (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.

Amended by Chapter 134, 2006 General Session