

Effective 5/3/2023

Repealed 5/1/2024

59-12-2301 Definitions.

As used in this part:

- (1) "Authority board" means the fair park authority board under Section 11-68-301.
- (2) "Fair park authority" means the State Fair Park Authority, created in Section 11-68-201.
- (3) "Fair park land" means the same as that term is defined in Section 11-68-101.
- (4) "Fair park special event" means an event:
 - (a) that occurs on fair park land, except within a qualified hotel as defined in Section 11-68-401;
 - (b) that lasts six months or less;
 - (c) that is:
 - (i) sponsored by the fair park authority; or
 - (ii) provided pursuant to a contract with the fair park authority;
 - (d) for which a special event permit is obtained under Section 59-12-106; and
 - (e) where taxable sales occur.
- (5) "Fair park special event tax" means a tax imposed under this part on taxable items.
- (6) "Taxable items" means:
 - (a) alcoholic beverages;
 - (b) food and food ingredients; or
 - (c) prepared food.