

? Approved for Filing: RHR ?

? 01-15-01 10:44 AM ?

PURPOSES OF TRANSIENT ROOM TAX

2001 GENERAL SESSION

STATE OF UTAH

Sponsor: Leonard M. Blackham

This act modifies provisions relating to the purposes of the county transient room tax to expand the counties that may use transient room tax to mitigate the impacts of recreation, tourism, or conventions.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

17-31-2, as last amended by Chapter 146, Laws of Utah 1998

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

Section 1. Section **17-31-2** is amended to read:

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

(1) Any county legislative body may impose the transient room tax provided for in Section 59-12-301 for the purposes of:

(a) establishing and promoting recreation, tourism, film production, and conventions;

(b) acquiring, leasing, constructing, furnishing, or operating convention meeting rooms, exhibit halls, visitor information centers, museums, and related facilities;

(c) acquiring or leasing land required for or related to the purposes listed in Subsection (1)(b); and

(d) as required to mitigate the impacts of recreation, tourism, or conventions in counties ~~[of the fourth, fifth, and sixth class]~~ with a population of 35,000 or less, paying for:

(i) solid waste disposal operations;

(ii) emergency medical services;

(iii) search and rescue activities; and

(iv) law enforcement activities.

28 (2) Counties may use not more than 1/3 of the proceeds of the transient room tax provided
29 in Section 59-12-301 either:

30 (a) to acquire, lease, construct, furnish, maintain, or operate convention meeting rooms,
31 exhibit halls, visitor information centers, museums, and related facilities, and to acquire or lease
32 land required for or related to these purposes; or

33 (b) as required to mitigate the impacts of recreation, tourism, or conventions in counties
34 of the fourth, fifth, and sixth class, to pay for:

35 (i) solid waste disposal operations;

36 (ii) emergency medical services;

37 (iii) search and rescue activities; and

38 (iv) law enforcement activities.

39 (3) (a) The county legislative body may:

40 (i) issue bonds or cause bonds to be issued, as permitted by law, to pay all or part of any
41 costs incurred for the purposes set forth in Subsection (2) that are permitted to be paid from bond
42 proceeds; and

43 (ii) use up to 1/3 of the proceeds of the transient room tax as provided in Section
44 59-12-301 to make the annual payment of principal, interest, premiums, and necessary reserves
45 for any or the aggregate of bonds issued.

46 (b) When the proceeds of the transient room tax provided in Section 59-12-301 are not
47 needed for payment of principal, interest, premiums, and reserves on bonds issued as provided in
48 Subsection (3), the county legislative body shall use those proceeds as provided in Subsections (1)
49 and (2).

Legislative Review Note
as of 1-3-01 1:44 PM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel