

**TOURISM PROMOTION PROGRAMS**

2003 GENERAL SESSION

STATE OF UTAH

**Sponsor: Sheryl L. Allen**

**The act provides an exception to the growth factor requirement for an appropriation to the Tourism Marketing Performance Fund.**

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

AMENDS:

**9-2-1703.5**, as last amended by Chapter 207, Laws of Utah 2002

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

Section 1. Section **9-2-1703.5** is amended to read:

**9-2-1703.5. Appropriations to the fund.**

(1) The Legislature shall appropriate \$200,000 to the fund each fiscal year for which the State Tax Commission finds that the industry growth for the prior fiscal year equals or exceeds 4%, except that:

(a) the growth factor requirement does not apply to the \$2,000,000 appropriation to the fund under Item 120 of S.B. 1, Appropriations Act, made for the fiscal year beginning July 1, 2002, only[-]; and

(b) the growth factor requirement does not apply for the prior fiscal year beginning July 1, 2001, and ending June 30, 2002, only, but the appropriation may be for less than \$200,000 for the affected fiscal year only.

(2) To determine the prior fiscal year industry growth the State Tax Commission shall:

(a) calculate the tourism-oriented sales and use taxes for the fiscal year two years preceding the fiscal year of appropriation;

(b) calculate the tourism-oriented sales and use taxes for the fiscal year three years preceding the fiscal year of the appropriation; and

(c) determine whether the tourism-oriented sales and use taxes calculated in Subsection (2)(a) increased from the tourism-oriented sales and use taxes calculated under Subsection (2)(b).

(3) The State Tax Commission shall report its determination under Subsection (2) to the State Budget Office by no later than September 30 of each year.