

**COUNTY OPTION FUNDING FOR BOTANICAL,  
CULTURAL, RECREATIONAL, AND ZOOLOGICAL  
ORGANIZATIONS OR FACILITIES AMENDMENTS**

2004 GENERAL SESSION

STATE OF UTAH

**Sponsor: Todd E. Kiser**

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**LONG TITLE**

**General Description:**

This bill amends the Sales and Use Tax Act.

**Highlighted Provisions:**

This bill:

- ▶ amends the definition of "recreational facility" to include a "cultural facility" and defines the term "cultural facility"; and
- ▶ makes technical changes.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill takes effect on July 1, 2004.

**Utah Code Sections Affected:**

AMENDS:

**59-12-702**, as last amended by Chapter 296, Laws of Utah 2003

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

Section 1. Section **59-12-702** is amended to read:

**59-12-702. Definitions.**

As used in this part:

(1) "Administrative unit" means a division of a private nonprofit organization or institution that:

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(a) would, if it were a separate entity, be a botanical organization or cultural organization;  
and

(b) consistently maintains books and records separate from those of its parent organization.

(2) "Botanical organization" means:

(a) a private nonprofit organization or institution having as its primary purpose the advancement and preservation of plant science through horticultural display, botanical research, and community education; or

(b) an administrative unit.

(3) "Cultural facility" is as defined in Section 59-12-602.

~~(3)~~ (4) (a) "Cultural organization":

(i) means:

(A) a private nonprofit organization or institution having as its primary purpose the advancement and preservation of:

(I) natural history;

(II) art;

(III) music;

(IV) theater; or

(V) dance; and

(B) an administrative unit; and

(ii) includes, for purposes of Subsections 59-12-704(1)(d) and (6) only:

(A) a private nonprofit organization or institution having as its primary purpose the advancement and preservation of history;

(B) a municipal or county cultural council having as its primary purpose the advancement and preservation of:

(I) history;

(II) natural history;

(III) art;

(IV) music;

(V) theater; or

(VI) dance.

(b) "Cultural organization" does not include:

(i) any agency of the state;

(ii) except as provided in Subsection [~~(3)~~] (4)(a)(ii)(B), any political subdivision of the state;

(iii) any educational institution whose annual revenues are directly derived more than 50% from state funds; or

(iv) in a county of the first or second class, any radio or television broadcasting network or station, cable communications system, newspaper, or magazine.

[~~(4)~~] (5) "Institution" means any of the institutions listed in Subsections 53B-1-102(1)(b) through (l).

[~~(5)~~] (6) "Recreational facility" means any publicly owned or operated park, campground, marina, dock, golf course, playground, athletic field, gymnasium, swimming pool, trail system, cultural facility, or other facility used for recreational purposes.

[~~(6)~~] (7) "Rural radio station" means a nonprofit radio station based in a county of the third, fourth, fifth, or sixth class.

[~~(7)~~] (8) In a county of the first class, "zoological facilities" means any public, public-private partnership, or private nonprofit buildings, exhibits, utilities and infrastructure, walkways, pathways, roadways, offices, administration facilities, public service facilities, educational facilities, enclosures, public viewing areas, animal barriers, animal housing, animal care facilities, and veterinary and hospital facilities related to the advancement, exhibition, or preservation of mammals, birds, reptiles, or amphibians.

[~~(8)~~] (9) (a) (i) Except as provided in Subsection [~~(8)~~] (9)(a)(ii), "zoological organization" means a public, public-private partnership, or private nonprofit organization having as its primary purpose the advancement and preservation of zoology.

(ii) In a county of the first class, "zoological organization" means a nonprofit organization

having as its primary purpose the advancement and exhibition of mammals, birds, reptiles, or amphibians to an audience of 75,000 or more persons annually.

(b) "Zoological organization" does not include any agency of the state, educational institution, radio or television broadcasting network or station, cable communications system, newspaper, or magazine.

Section 2. **Effective date.**

This bill takes effect on July 1, 2004.