

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

4 2004 GENERAL SESSION

5 STATE OF UTAH

6 **Sponsor: Todd E. Kiser**

7
8 **LONG TITLE**

9 **General Description:**

10 This bill amends the Sales and Use Tax Act.

11 **Highlighted Provisions:**

12 This bill:

13 ▶ amends the definition of "recreational facility" to include a "convention facility" or
14 a "cultural facility" and defines the terms "convention facility" and "cultural
15 facility"; and

16 ▶ makes technical changes.

17 **Monies Appropriated in this Bill:**

18 None

19 **Other Special Clauses:**

20 This bill takes effect on July 1, 2004.

21 **Utah Code Sections Affected:**

22 **AMENDS:**

23 **59-12-702**, as last amended by Chapter 296, Laws of Utah 2003

24
25 *Be it enacted by the Legislature of the state of Utah:*

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

27 **59-12-702. Definitions.**



28 As used in this part:

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

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

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

35 (2) "Botanical organization" means:

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

39 (b) an administrative unit.

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

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

42 [~~3~~] (5) (a) "Cultural organization":

43 (i) means:

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

46 (I) natural history;

47 (II) art;

48 (III) music;

49 (IV) theater; or

50 (V) dance; and

51 (B) an administrative unit; and

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

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

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

57 (I) history;

58 (II) natural history;

- 59 (III) art;
- 60 (IV) music;
- 61 (V) theater; or
- 62 (VI) dance.
- 63 (b) "Cultural organization" does not include:
- 64 (i) any agency of the state;
- 65 (ii) except as provided in Subsection [~~(3)~~] (5)(a)(ii)(B), any political subdivision of the
- 66 state;
- 67 (iii) any educational institution whose annual revenues are directly derived more than
- 68 50% from state funds; or
- 69 (iv) in a county of the first or second class, any radio or television broadcasting
- 70 network or station, cable communications system, newspaper, or magazine.
- 71 [~~(4)~~] (6) "Institution" means any of the institutions listed in Subsections
- 72 53B-1-102(1)(b) through (l).
- 73 [~~(5)~~] (7) "Recreational facility" means any publicly owned or operated park,
- 74 campground, marina, dock, golf course, playground, athletic field, gymnasium, swimming
- 75 pool, trail system, convention facility, cultural facility, or other facility used for recreational
- 76 purposes.
- 77 [~~(6)~~] (8) "Rural radio station" means a nonprofit radio station based in a county of the
- 78 third, fourth, fifth, or sixth class.
- 79 [~~(7)~~] (9) In a county of the first class, "zoological facilities" means any public,
- 80 public-private partnership, or private nonprofit buildings, exhibits, utilities and infrastructure,
- 81 walkways, pathways, roadways, offices, administration facilities, public service facilities,
- 82 educational facilities, enclosures, public viewing areas, animal barriers, animal housing, animal
- 83 care facilities, and veterinary and hospital facilities related to the advancement, exhibition, or
- 84 preservation of mammals, birds, reptiles, or amphibians.
- 85 [~~(8)~~] (10) (a) (i) Except as provided in Subsection [~~(8)~~] (10)(a)(ii), "zoological
- 86 organization" means a public, public-private partnership, or private nonprofit organization
- 87 having as its primary purpose the advancement and preservation of zoology.
- 88 (ii) In a county of the first class, "zoological organization" means a nonprofit
- 89 organization having as its primary purpose the advancement and exhibition of mammals, birds,

90 reptiles, or amphibians to an audience of 75,000 or more persons annually.

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

94 Section 2. **Effective date.**

95 This bill takes effect on July 1, 2004.

Legislative Review Note

as of 1-29-04 9:40 AM

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

Office of Legislative Research and General Counsel

Fiscal Note
Bill Number HB0125

**County Option Funding for botanical, Cultural, Recreational, and
Zoological Organizations or Facilities Amendments**

03-Feb-04
11:46 AM

State Impact

Passage of this bill would have no net fiscal impact. There could potentially be a shift in funding between receiving entities.

Individual and Business Impact

No fiscal impact.

Office of the Legislative Fiscal Analyst