

TOURISM TAX ADVISORY BOARD

2004 GENERAL SESSION

STATE OF UTAH

Sponsor: Todd E. Kiser

LONG TITLE

General Description:

This bill modifies provisions relating to tourism tax advisory boards.

Highlighted Provisions:

This bill:

- ▶ narrows the matters on which a tourism tax advisory board is required to advise the county legislative body in certain counties; and

- ▶ makes technical changes.

Monies Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

17-31-8, as enacted by Chapter 159, Laws of Utah 2001

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

Section 1. Section **17-31-8** is amended to read:

17-31-8. Tourism tax advisory boards.

(1) (a) Except as provided in Subsection (1)(b), any county that collects the following taxes shall operate a tourism tax advisory board:

(i) the transient room tax allowed under Section 59-12-301; or



28 (ii) the tourism, recreation, cultural, and convention facilities tax allowed under
29 Section 59-12-603.

30 (b) Notwithstanding Subsection (1)(a), a county is exempt from Subsection (1)(a) if the
31 county has an existing board, council, committee, convention visitor's bureau, or body that
32 substantially conforms with Subsections (2), (3), and (4).

33 (2) A tourism tax advisory board created under Subsection (1) shall consist of at least
34 five members.

35 (3) A tourism tax advisory board shall be composed of any of the following members
36 that:

37 (a) are residents of the county; and

38 (b) represent the local:

39 (i) hotel and lodging industry;

40 (ii) restaurant industry;

41 (iii) recreational facilities;

42 (iv) convention facilities;

43 (v) museums;

44 (vi) cultural attractions; or

45 (vii) other tourism-related industries.

46 (4) ~~[A]~~ (a) Each tourism tax advisory board shall advise the county legislative body on
47 the best use of revenues collected from~~[-(a)]~~ the transient room tax allowed under Section
48 59-12-301~~[-and]~~.

49 (b) Each tourism tax advisory board in a county operating under the county
50 commission form of government under Section 17-52-501 or the expanded county commission
51 form under Section 17-52-502, shall advise the county legislative body on the best use of
52 revenues collected from the tourism, recreation, cultural, and convention facilities tax allowed
53 under Section 59-12-603.

54 (5) A member of any county tourism tax advisory board:

55 (a) may not receive compensation or benefits for the member's services; and

56 (b) may receive per diem and expenses incurred in the performance of the member's
57 official duties.

Legislative Review Note

as of 2-13-04 12:39 PM

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

Office of Legislative Research and General Counsel

State Impact

No fiscal impact.

Individual and Business Impact

No fiscal impact.

Office of the Legislative Fiscal Analyst