

Representative David Ure proposes the following substitute bill:

1 **SPORTS DEVELOPMENT, TOURISM PROMOTION, AND**
2 **TOURISM, RECREATION, CULTURAL, CONVENTION,**
3 **AND SPORTS FACILITIES TAX AMENDMENTS**

4 2004 GENERAL SESSION

5 STATE OF UTAH

6 **Sponsor: Michael G. Waddoups**

8 **LONG TITLE**

9 **General Description:**

10 This bill amends the Community and Economic Development title and the Sales and
11 Use Tax Act.

12 **Highlighted Provisions:**

13 This bill:

- 14 ▶ addresses the powers and duties, membership, and operation of the Board of Travel
15 Development;
- 16 ▶ addresses the powers and duties of the Division of Travel Development and the
17 director of the Division of Travel Development;
- 18 ▶ creates the Tourism Economic Stimulus Fund, including:
- 19 • specifying the revenues that shall be deposited into the fund;
 - 20 • providing that the fund shall earn interest;
 - 21 • providing that the interest shall be deposited into the fund; and
 - 22 • providing the purposes for which monies deposited into the fund may be used;
- 23 ▶ creates the Sports Development chapter within the Community and Economic
24 Development title;
- 25 ▶ creates the Amateur Sports Competition Development Act part within the Sports



26 Development chapter;

27 ▶ provides definitions;

28 ▶ authorizes counties to impose additional taxes on prepared food and beverages sold

29 by restaurants and certain accommodations and services under the Tourism,

30 Recreation, Cultural, Convention, and Sports Facilities Tax and provides for the

31 expenditure of revenues generated by these additional taxes;

32 ▶ provides that a portion of the revenues generated by the additional taxes shall be:

33 • deposited into the General Fund as dedicated credits to be distributed by the

34 Department of Community and Economic Development to certain sports

35 facilities;

36 • deposited into the Tourism Economic Stimulus Fund; and

37 • expended by certain counties to fund the replacement of qualifying ice arenas;

38 ▶ provides that the funding for the sports facilities is nonlapsing;

39 ▶ changes the part name of the Tourism, Recreation, Cultural, and Convention

40 Facilities Tax to the Tourism, Recreation, Cultural, Convention, and Sports

41 Facilities Tax;

42 ▶ repeals references to certain tax names;

43 ▶ repeals a purpose statement relating to the Tourism, Recreation, Cultural,

44 Convention, and Sports Facilities Tax;

45 ▶ addresses the ability of a county legislative body to pledge Tourism, Recreation,

46 Cultural, Convention, and Sports Facilities Tax revenues as security for bonds,

47 notes, or other evidences of indebtedness;

48 ▶ repeals the Tourism Marketing Performance Fund part; and

49 ▶ makes technical changes.

50 **Monies Appropriated in this Bill:**

51 None

52 **Other Special Clauses:**

53 This bill provides an effective date.

54 This bill provides a coordination clause.

55 **Utah Code Sections Affected:**

56 AMENDS:

- 57 **9-3-201**, as last amended by Chapter 109, Laws of Utah 1994
- 58 **9-3-202**, as last amended by Chapter 176, Laws of Utah 2002
- 59 **9-3-203**, as last amended by Chapter 109, Laws of Utah 1994
- 60 **9-3-204**, as last amended by Chapter 207, Laws of Utah 2002
- 61 **17-31-8**, as enacted by Chapter 159, Laws of Utah 2001
- 62 **59-1-302**, as last amended by Chapter 107, Laws of Utah 1994
- 63 **59-12-301 (Effective 07/01/04)**, as last amended by Chapter 312, Laws of Utah 2003
- 64 **59-12-602**, as last amended by Chapter 248, Laws of Utah 1995
- 65 **59-12-603 (Effective 07/01/04)**, as last amended by Chapter 312, Laws of Utah 2003
- 66 **63-55-209**, as last amended by Chapter 291, Laws of Utah 2003

67 ENACTS:

- 68 **9-3-207**, Utah Code Annotated 1953
- 69 **9-16-101**, Utah Code Annotated 1953
- 70 **9-16-201**, Utah Code Annotated 1953
- 71 **9-16-202**, Utah Code Annotated 1953
- 72 **9-16-203**, Utah Code Annotated 1953

73 REPEALS:

- 74 **9-2-1701**, as enacted by Chapter 301, Laws of Utah 1997
- 75 **9-2-1702**, as last amended by Chapter 159, Laws of Utah 2001
- 76 **9-2-1703**, as last amended by Chapter 159, Laws of Utah 2001
- 77 **9-2-1703.5**, as last amended by Chapters 16 and 83, Laws of Utah 2003
- 78 **9-2-1704**, as last amended by Chapter 159, Laws of Utah 2001
- 79 **9-2-1705**, as last amended by Chapter 159, Laws of Utah 2001
- 80 **9-2-1706**, as enacted by Chapter 159, Laws of Utah 2001
- 81 **59-12-601**, as last amended by Chapter 265, Laws of Utah 1991



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

84 Section 1. Section **9-3-201** is amended to read:

85 **9-3-201. Board of Travel Development.**

- 86 (1) There is created within the department the Board of Travel Development.
- 87 (2) The board shall advise the division in the division's planning, policies, and

88 strategies and on trends and opportunities for travel development that may exist in the various
89 areas of the state.

90 (3) The board shall perform the duties required by Section 9-3-203.

91 Section 2. Section **9-3-202** is amended to read:

92 **9-3-202. Members -- Meetings -- Expenses.**

93 (1) (a) The board shall consist of [~~nine~~] 11 members appointed by the governor to
94 four-year terms of office with the consent of the Senate.

95 (b) Notwithstanding the requirements of Subsection (1)(a), the governor shall, at the
96 time of appointment or reappointment, adjust the length of terms to ensure that the terms of
97 board members are staggered so that approximately half of the board is appointed every two
98 years.

99 (2) The members may not serve more than two full consecutive terms unless the
100 governor determines that an additional term is in the best interest of the state.

101 (3) Not more than [~~five~~] six members of the board may be of the same political party.

102 (4) (a) The members shall be representative of:

103 (i) all areas of the state with [~~six~~] five being appointed from separate geographical
104 areas as provided in Subsection (4)(b); [~~and~~]

105 (ii) a diverse mix of [~~the~~] business ownership or executive management of travel [~~and~~]
106 tourism [~~related industries.~~]; and

107 (iii) policy-level county government.

108 (b) The geographical representatives shall be appointed as follows:

109 (i) one member from Salt Lake, Tooele, [~~or Morgan~~] Summit, or Wasatch County;

110 (ii) one member from [~~Davis, Weber,~~] Box Elder, Cache, [~~or~~] Rich [~~County,~~ Weber,
111 Davis, or Morgan County;

112 (iii) one member from Utah, [~~Summit,~~] Juab, [~~or Wasatch~~] Millard, Beaver, Piute,
113 Sevier, or Sanpete County;

114 (iv) one member from Carbon, Emery, Grand, Duchesne, Daggett, [~~or~~] Uintah, or San
115 Juan County; and

116 (v) one member from [~~San Juan, Piute,~~] Iron, Washington, Wayne, Garfield, or Kane
117 County[~~;~~ and].

118 [~~(vi) one member from Washington, Iron, Beaver, Sanpete, Sevier, or Millard County.~~]

119 (c) The travel ~~[and]~~, tourism, and industry representatives shall be appointed from
120 among active participants in the ownership or the executive management of [travel and tourism
121 related] businesses[-] recommended for the governor's consideration and appointment under
122 Subsection (1) as follows:

123 (i) one member in the ownership or executive management of the lodging industry, as
124 recommended by the lodging industry;

125 (ii) one member in the ownership or executive management of the restaurant industry,
126 as recommended by the restaurant industry;

127 (iii) one member in the ownership or executive management in the motor vehicle rental
128 industry, as recommended by the motor vehicle rental industry; and

129 (iv) one member in the ownership or executive management of the ski industry, as
130 recommended by the ski industry.

131 (d) One member shall be appointed at large in the ownership or executive management
132 of business, finance, economic policy, or the academic media marketing community.

133 (e) The county government representative referred to in Subsection (4)(a)(iii) shall be
134 appointed by the governor from an elected county executive or county legislative body, as
135 recommended by the Utah Association of Counties.

136 (5) When a vacancy occurs in the membership for any reason, the replacement shall be
137 appointed for the unexpired term from the same geographic area or industry representation as
138 the member whose office was vacated.

139 (6) ~~[Five]~~ Six members of the board ~~[constitutes]~~ constitute a quorum for conducting
140 board business and exercising board powers.

141 (7) The governor shall select one of the board members as chair and one of the board
142 members as vice chair, each for a ~~[two]~~ four-year term as recommended by the board.

143 (8) (a) Members shall receive no compensation or benefits for their services, but may
144 receive per diem and expenses incurred in the performance of the member's official duties at
145 the rates established by the Division of Finance under Sections 63A-3-106 and 63A-3-107.

146 (b) Members may decline to receive per diem and expenses for their service.

147 (9) The board shall meet ~~[at least once each quarter]~~ monthly or as often as the board
148 determines to be necessary at various locations throughout the state.

149 (10) Members who may have a potential conflict of interest in consideration of fund

150 allocation decisions shall identify the potential conflict and abstain from voting on the issue.

151 (11) (a) The board may invite the current chair of the Utah Tourism Industry Coalition
152 to participate ex officio in board activities.

153 (b) The chair of the Utah Tourism Industry Coalition may not vote or receive
154 compensation or per diem expenses for participating in board activities.

155 (12) (a) The board shall determine attendance requirements for maintaining a
156 designated board seat.

157 (b) If a board member fails to attend according to the requirements established
158 pursuant to Subsection (12)(a), the board member shall be replaced upon written certification
159 from the board chair or vice chair to the governor.

160 (c) A replacement appointed by the governor under Subsection (12)(b) shall serve for
161 the remainder of the board member's unexpired term.

162 Section 3. Section **9-3-203** is amended to read:

163 **9-3-203. Board duties.**

164 (1) The board shall:

165 (a) ~~[review]~~ direct and approve a program of [information,] state advertising, [and
166 publicity relating to the recreational, scenic, historic, highway, and tourist attractions of the
167 state at large; and] marketing, and branding, taking into account the long-term strategic plan,
168 economic trends, and opportunities for travel development on a statewide basis, as a condition
169 of its distribution of funds to the division from the Tourism Economic Stimulus Fund created
170 in Section 9-3-207;

171 ~~[(b) encourage and assist in the coordination of the activities of persons, firms,
172 associations, corporations, civic groups, and governmental agencies engaged in publicizing,
173 developing, and promoting the scenic attractions and tourist advantages of the state.]~~

174 (b) review the division programs for coordination and integration of advertising and
175 branding themes to be used whenever possible in all division programs, including recreational,
176 scenic, historic, and tourist attractions of the state at large;

177 (c) encourage and assist in coordination of the activities of persons, firms, associations,
178 corporations, civic groups, and governmental agencies engaged in publicizing, developing, and
179 promoting the scenic attractions and tourist advantages of the state; and

180 (d) (i) establish a Cooperative Program from the monies in the Tourism Economic

181 Stimulus Fund created in Section 9-3-207 for use by cities, counties, nonprofit destination
182 marketing organizations, and similar public entities for the purpose of advertising and
183 promotion to and for out-of-state residents to attract them to attend events sponsored by these
184 entities;

185 (ii) the Cooperative Program shall be allocated 20% of the revenues from the Tourism
186 Economic Stimulus Fund;

187 (iii) in accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act,
188 the board shall make rules:

189 (A) establishing eligibility, advertising, and timing requirements, and criteria to qualify
190 for funding; and

191 (B) providing the approval process for applications;

192 (iv) an application from an eligible applicant to receive monies from the Cooperative
193 Program must be submitted on or before the appropriate date established by the board; and

194 (v) Cooperative Program monies not used in each fiscal year shall be returned to the
195 Tourism Economic Stimulus Fund.

196 (2) The board may:

197 (a) solicit and accept contributions of moneys, services, and facilities from any other
198 sources, public or private, and shall use these funds for promoting the general interest of the
199 state in travel and tourism[-]; and

200 (b) establish subcommittees for the purpose of assisting the board in an advisory role
201 only.

202 Section 4. Section **9-3-204** is amended to read:

203 **9-3-204. Division of Travel Development -- Powers and duties -- Travel**
204 **development plan -- Annual report and survey.**

205 (1) There is created within the department the Division of Travel Development under
206 the administration and general supervision of the director.

207 (2) (a) The division shall be under the policy direction of the director.

208 (b) The director shall receive approval from the Board of Travel Development to
209 execute the statewide advertising, marketing, and branding campaign funded under Section
210 9-3-207.

211 (3) The division shall:

- 212 (a) be the travel development authority of the state;
- 213 (b) develop a travel [~~promotion~~] advertising, marketing, and branding program for the
- 214 state;
- 215 (c) develop a plan to increase the economic contribution by tourists visiting the state;
- 216 (d) plan and conduct a program of information, advertising, and publicity relating to
- 217 the recreational, scenic, historic, [~~highway,~~] and tourist advantages and attractions of the state
- 218 at large; and

219 (e) encourage and assist in the coordination of the activities of persons, firms,

220 associations, corporations, travel regions, counties, and governmental agencies engaged in

221 publicizing, developing, and promoting the scenic attractions and tourist advantages of the

222 state[; ~~and~~].

223 (4) Any plan provided for under Subsection (3) shall [~~address, but not be limited to,~~]

224 include enhancing the state's image, promoting Utah as a year-round destination, encouraging

225 expenditures by visitors to the state, and expanding the markets where the state is promoted.

226 (5) The division is encouraged to[~~;~~] conduct a regular and ongoing research program to

227 identify statewide economic trends and conditions in the tourism sector of the economy and to

228 provide an independent evaluation of the economic efficiency of the advertising and branding

229 campaigns conducted under this Part 2.

230 [~~(a) conduct surveys on tourism promotion activities undertaken by cities and counties~~

231 ~~within the state; and]~~

232 [~~(b) in collaboration with the cities and counties surveyed, make an annual report to the~~

233 ~~Legislature on the economic benefit of those activities to the state and the cities and counties~~

234 ~~surveyed by the division.]~~

235 Section 5. Section **9-3-207** is enacted to read:

236 **9-3-207. Tourism Economic Stimulus Fund.**

237 (1) There is created a restricted special revenue fund known as the Tourism Economic

238 Stimulus Fund.

239 (2) The fund consists of monies generated from the following revenue sources:

240 (a) any monies remaining in the Tourism Marketing Performance Fund as of July 1,

241 2004;

242 (b) revenues required to be deposited into the fund by Section 59-12-603; and

- 243 (c) any appropriation made to the fund by the Legislature.
- 244 (3) The fund shall earn interest.
- 245 (4) All interest earned on fund monies shall be deposited into the fund.
- 246 (5) The director may use fund monies, as authorized and approved by the Board of
- 247 Travel Development, to pay for the statewide advertising, marketing, and branding campaign
- 248 for promotion of the state as directed by the division.

249 Section 6. Section **9-16-101** is enacted to read:

250 **CHAPTER 16. SPORTS DEVELOPMENT ACT**

251 **Part 1. General Provisions**

252 **9-16-101. Title.**

253 This chapter is known as the "Sports Development Act."

254 Section 7. Section **9-16-201** is enacted to read:

255 **Part 2. Amateur Sports Competition Development Act**

256 **9-16-201. Title.**

257 This part is known as the "Amateur Sports Competition Development Act."

258 Section 8. Section **9-16-202** is enacted to read:

259 **9-16-202. Definition.**

260 As used in this part, "sports facility" means an organization that is:

- 261 (1) exempt from federal income taxation in accordance with Section 501(c)(3), Internal
- 262 Revenue Code; and
- 263 (2) created to foster national and international amateur sports competitions to be held
- 264 in the state.

265 Section 9. Section **9-16-203** is enacted to read:

266 **9-16-203. Distribution of certain dedicated credits to sports facilities --**

267 **Rulemaking authority -- Revenues nonlapsing.**

- 268 (1) The department shall distribute the total amount of the revenues deposited into the
- 269 General Fund as dedicated credits in accordance with Subsection 59-12-603(3) to one or more
- 270 sports facilities as determined by the department by rule made in accordance with Title 63,
- 271 Chapter 46a, Utah Administrative Rulemaking Act.

- 272 (2) Revenues dedicated for distribution to one or more sports facilities as provided in
- 273 this section are nonlapsing.

274 Section 10. Section **17-31-8** is amended to read:

275 **17-31-8. Tourism tax advisory boards.**

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

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

279 (ii) the [~~tourism, recreation, cultural, and convention facilities~~] tax allowed under
280 Section 59-12-603.

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

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

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

288 (a) are residents of the county; and

289 (b) represent the local:

290 (i) hotel and lodging industry;

291 (ii) restaurant industry;

292 (iii) recreational facilities;

293 (iv) convention facilities;

294 (v) museums;

295 (vi) cultural attractions; or

296 (vii) other tourism-related industries.

297 (4) A tourism tax advisory board shall advise the county legislative body on the best
298 use of revenues collected from:

299 (a) the [~~transient room~~] tax allowed under Section 59-12-301; and

300 (b) the [~~tourism, recreation, cultural, and convention facilities~~] tax allowed under
301 Section 59-12-603.

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

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

304 (b) may receive per diem and expenses incurred in the performance of the member's

305 official duties.

306 Section 11. Section **59-1-302** is amended to read:

307 **59-1-302. Penalty for nonpayment of sales, use, withholding, or fuels taxes --**

308 **Jeopardy proceedings.**

309 (1) The provisions of this section apply to the following taxes in this title:

310 (a) ~~[state and local sales and use]~~ a tax under Chapter 12, [Parts 1 and 2] Part 1, Tax

311 Collection;

312 (b) a tax under Chapter 12, Part 2, Local Sales and Use Tax Act;

313 ~~[(b) transient room]~~ (c) a tax under Chapter 12, Part 3, Transient Room Tax;

314 ~~[(c) resort communities]~~ (d) a tax under Chapter 12, Part 4, Resort Communities Tax;

315 ~~[(d) public transit]~~ (e) a tax under Chapter 12, Part 5, Public Transit Tax;

316 ~~[(e) tourism, recreation, cultural, and convention facilities]~~

317 (f) a tax under Chapter 12, Part 6, Tourism, Recreation, Cultural, Convention, and

318 Sports Facilities Tax;

319 ~~[(f) motor fuel, clean fuel, special fuel, and aviation fuel taxes under Chapter 13, Parts~~
320 ~~2, 3, and 4; and]~~

321 ~~[(g) withholding tax under Chapter 10, Part 4.]~~

322 (g) a tax under Chapter 13, Part 2, Motor Fuel;

323 (h) a tax under Chapter 13, Part 3, Special Fuel;

324 (i) a tax under Chapter 13, Part 4, Aviation Fuel; and

325 (j) a tax under Chapter 10, Part 4, Withholding of Tax.

326 (2) Any person required to collect, truthfully account for, and pay over any tax listed in
327 Subsection (1) who willfully fails to collect the tax, fails to truthfully account for and pay over
328 the tax, or attempts in any manner to evade or defeat any tax or the payment of the tax, shall be
329 liable for a penalty equal to the total amount of the tax evaded, not collected, not accounted for,
330 or not paid over. This penalty is in addition to other penalties provided by law.

331 (3) (a) If the commission determines in accordance with Subsection (2) that a person is
332 liable for the penalty, the commission shall notify the taxpayer of the proposed penalty.

333 (b) The notice of proposed penalty shall:

334 (i) set forth the basis of the assessment; and

335 (ii) be mailed by registered mail, postage prepaid, to the person's last-known address.

336 (4) Upon receipt of the notice of proposed penalty, the person against whom the
337 penalty is proposed may:

- 338 (a) pay the amount of the proposed penalty at the place and time stated in the notice; or
- 339 (b) proceed in accordance with the review procedures of Subsection (5).

340 (5) Any person against whom a penalty has been proposed in accordance with
341 Subsections (2) and (3) may contest the proposed penalty by filing a petition for an adjudicative
342 proceeding with the commission.

343 (6) If the commission determines that the collection of the penalty is in jeopardy,
344 nothing in this section may prevent the immediate collection of the penalty in accordance with
345 the procedures and requirements for emergency proceedings in Title 63, Chapter 46b,
346 Administrative Procedures Act.

347 (7) (a) In any hearing before the commission and in any judicial review of the hearing,
348 the commission and the court shall consider any inference and evidence that a person has
349 willfully failed to collect, truthfully account for, or pay over any tax listed in Subsection (1).

350 (b) It is prima facie evidence that a person has willfully failed to collect, truthfully
351 account for, or pay over any of the taxes listed in Subsection (1) if the commission or a court
352 finds that the person charged with the responsibility of collecting, accounting for, or paying
353 over the taxes:

354 (i) made a voluntary, conscious, and intentional decision to prefer other creditors over
355 the state government or utilize the tax money for personal purposes;

356 (ii) recklessly disregarded obvious or known risks, which resulted in the failure to
357 collect, account for, or pay over the tax; or

358 (iii) failed to investigate or to correct mismanagement, having notice that the tax was
359 not or is not being collected, accounted for, or paid over as provided by law.

360 (c) The commission or court need not find a bad motive or specific intent to defraud
361 the government or deprive it of revenue to establish willfulness under this section.

362 (d) If the commission determines that a person is liable for the penalty under
363 Subsection (2), the commission shall assess the penalty and give notice and demand for
364 payment. The notice and demand for payment shall be mailed by registered mail, postage
365 prepaid, to the person's last-known address.

366 Section 12. Section **59-12-301 (Effective 07/01/04)** is amended to read:

367 **59-12-301 (Effective 07/01/04). Transient room tax -- Rate -- Enactment or repeal**
368 **of tax -- Tax rate change -- Effective date -- Notice requirements.**

369 (1) (a) Any county legislative body may impose a transient room tax not to exceed 3%
370 of the rent for every occupancy of a suite or room:

371 (i) on the following entities doing business as motor courts, motels, hotels, inns, or
372 providing similar public accommodations:

373 (A) a person;

374 (B) a company;

375 (C) a corporation; or

376 (D) a person, group, or organization similar to Subsections (1)(a)(i)(A) through (C);

377 and

378 (ii) if the suite or room is regularly rented for less than 30 consecutive days.

379 (b) The revenues raised from the tax imposed under Subsection (1)(a) shall be used for
380 the purposes listed in Section 17-31-2.

381 (c) The tax imposed under Subsection (1)(a) shall be in addition to the [~~tourism,~~
382 ~~recreation, cultural, and convention~~] tax imposed under Part 6, Tourism, Recreation, Cultural,
383 [~~and~~] Convention, and Sports Facilities Tax.

384 (d) A county legislative body imposing a tax under this part shall impose the tax on the
385 rents described in Subsection (1)(a) relating to the Olympic Winter Games of 2002 made to or
386 by an organization exempt from federal income taxation under Section 501(c)(3), Internal
387 Revenue Code, except for rents described in Subsection (1)(a):

388 (i) paid for in full by the Salt Lake Organizing Committee for the Olympic Winter
389 Games of 2002;

390 (ii) exclusively used by:

391 (A) an officer, a trustee, or an employee of the Salt Lake Organizing Committee for the
392 Olympic Winter Games of 2002; or

393 (B) a volunteer supervised by the Salt Lake Organizing Committee for the Olympic
394 Winter Games of 2002; and

395 (iii) for which the Salt Lake Organizing Committee for the Olympic Winter Games of
396 2002 does not receive reimbursement.

397 (2) Subject to Subsection (3), a county legislative body:

- 398 (a) may increase or decrease the transient room tax; and
- 399 (b) shall regulate the transient room tax by ordinance.
- 400 (3) (a) For purposes of this Subsection (3):
- 401 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2,
- 402 Annexation to County.
- 403 (ii) "Annexing area" means an area that is annexed into a county.
- 404 (b) (i) Except as provided in Subsection (3)(c), if, on or after July 1, 2004, a county
- 405 enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or
- 406 change shall take effect:
- 407 (A) on the first day of a calendar quarter; and
- 408 (B) after a 90-day period beginning on the date the commission receives notice meeting
- 409 the requirements of Subsection (3)(b)(ii) from the county.
- 410 (ii) The notice described in Subsection (3)(b)(i)(B) shall state:
- 411 (A) that the county will enact or repeal a tax or change the rate of a tax under this part;
- 412 (B) the statutory authority for the tax described in Subsection (3)(b)(ii)(A);
- 413 (C) the effective date of the tax described in Subsection (3)(b)(ii)(A); and
- 414 (D) if the county enacts the tax or changes the rate of the tax described in Subsection
- 415 (3)(b)(ii)(A), the rate of the tax.
- 416 (c) (i) Notwithstanding Subsection (3)(b)(i), for a transaction described in Subsection
- 417 (3)(c)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the
- 418 first billing period:
- 419 (A) that begins after the effective date of the enactment of the tax or the tax rate
- 420 increase; and
- 421 (B) if the billing period for the transaction begins before the effective date of the
- 422 enactment of the tax or the tax rate increase imposed under this section.
- 423 (ii) Notwithstanding Subsection (3)(b)(i), for a transaction described in Subsection
- 424 (3)(c)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last
- 425 billing period:
- 426 (A) that began before the effective date of the repeal of the tax or the tax rate decrease;
- 427 and
- 428 (B) if the billing period for the transaction begins before the effective date of the repeal

429 of the tax or the tax rate decrease imposed under this section.

430 (iii) Subsections (3)(c)(i) and (ii) apply to transactions subject to a tax under
431 Subsection 59-12-103(1)(i).

432 (d) (i) Except as provided in Subsection (3)(e), if, for an annexation that occurs on or
433 after July 1, 2004, the annexation will result in the enactment, repeal, or a change in the rate of
434 a tax under this part for an annexing area, the enactment, repeal, or change shall take effect:

435 (A) on the first day of a calendar quarter; and

436 (B) after a 90-day period beginning on the date the commission receives notice meeting
437 the requirements of Subsection (3)(d)(ii) from the county that annexes the annexing area.

438 (ii) The notice described in Subsection (3)(d)(i)(B) shall state:

439 (A) that the annexation described in Subsection (3)(d)(i) will result in an enactment,
440 repeal, or change in the rate of a tax under this part for the annexing area;

441 (B) the statutory authority for the tax described in Subsection (3)(d)(ii)(A);

442 (C) the effective date of the tax described in Subsection (3)(d)(ii)(A); and

443 (D) if the county enacts the tax or changes the rate of the tax described in Subsection
444 (3)(d)(ii)(A), the rate of the tax.

445 (e) (i) Notwithstanding Subsection (3)(d)(i), for a transaction described in Subsection
446 (3)(e)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the
447 first billing period:

448 (A) that begins after the effective date of the enactment of the tax or the tax rate
449 increase; and

450 (B) if the billing period for the transaction begins before the effective date of the
451 enactment of the tax or the tax rate increase imposed under this section.

452 (ii) Notwithstanding Subsection (3)(d)(i), for a transaction described in Subsection
453 (3)(e)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last
454 billing period:

455 (A) that began before the effective date of the repeal of the tax or the tax rate decrease;
456 and

457 (B) if the billing period for the transaction begins before the effective date of the repeal
458 of the tax or the tax rate decrease imposed under this section.

459 (iii) Subsections (3)(e)(i) and (ii) apply to transactions subject to a tax under

460 Subsection 59-12-103(1)(i).

461 Section 13. Section **59-12-602** is amended to read:

462 **59-12-602. Definitions.**

463 As used in this part:

464 (1) "Convention facility" means any publicly owned or operated convention center,
465 sports arena, or other facility at which conventions, conferences, and other gatherings are held
466 and whose primary business or function is to host such conventions, conferences, and other
467 gatherings.

468 (2) "Cultural facility" means any publicly owned or operated museum, theater, art
469 center, music hall, or other cultural or arts facility.

470 (3) "Qualifying ice arena" means an ice arena that:

471 (a) is more than 30 years old; and

472 (b) has been used to host one or more national figure skating competitions.

473 ~~[(3)]~~ (4) "Recreation facility" or "tourist facility" means any publicly owned or
474 operated park, campground, marina, dock, golf course, water park, historic park, monument,
475 planetarium, zoo, bicycle trails, and other recreation or tourism-related facility.

476 ~~[(4)]~~ (5) (a) "Restaurant" includes any coffee shop, cafeteria, luncheonette, soda
477 fountain, or fast-food service where food is prepared for immediate consumption.

478 (b) "Restaurant" does not include:

479 (i) any retail establishment whose primary business or function is the sale of fuel or
480 food items for off-premise, but not immediate, consumption; and

481 (ii) a theater that sells food items, but not a dinner theater.

482 (6) "Sports facility" is as defined in Section 9-16-202.

483 Section 14. Section **59-12-603 (Effective 07/01/04)** is amended to read:

484 **59-12-603 (Effective 07/01/04). County tax -- Bases -- Rates -- Use of revenues --**
485 **Collection -- Adoption of ordinance required -- Administration -- Distribution --**
486 **Enactment or repeal of tax or tax rate change -- Effective date -- Notice requirements.**

487 (1) In addition to any other taxes, a county legislative body may, as provided in this
488 part, impose a ~~[tourism, recreation, cultural, and convention]~~ tax as follows:

489 (a) (i) a county legislative body of any county may impose a tax of not to exceed 3% on
490 all short-term leases and rentals of motor vehicles not exceeding 30 days, except for leases and

491 rentals of motor vehicles made for the purpose of temporarily replacing a person's motor
 492 vehicle that is being repaired pursuant to a repair or an insurance agreement; and
 493 (ii) beginning on or after January 1, 1999, a county legislative body of any county
 494 imposing a tax under Subsection (1)(a)(i) may, in addition to imposing the tax under
 495 Subsection (1)(a)(i), impose a tax of not to exceed 4% on all short-term leases and rentals of
 496 motor vehicles not exceeding 30 days, except for leases and rentals of motor vehicles made for
 497 the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to
 498 a repair or an insurance agreement;

499 (b) (i) a county legislative body of any county may impose a tax of not to exceed 1%
 500 ~~[of]~~ on all sales of prepared foods and beverages that are sold by restaurants; and

501 (ii) (A) beginning on or after January 1, 2005, a county legislative body of any county
 502 may impose a tax of not to exceed .125% on all sales of prepared foods and beverages that are
 503 sold by restaurants if the county legislative body imposes a tax under:

504 (I) Subsection (1)(b)(i); and
 505 (II) Subsection (1)(c)(ii)(A); and
 506 (B) the revenues generated by the tax authorized under Subsection (1)(b)(ii)(A) shall
 507 be expended as provided in Subsection (3);

508 (c) (i) a county legislative body of ~~[any]~~ a county of the first class may impose a tax of
 509 not to exceed ~~[1/2% of the rent for every occupancy of a suite or room:]~~ .5% on charges for the
 510 accommodations and services described in Subsection 59-12-103(1)(i); and

511 ~~[(i) on the following entities doing business as motor courts, motels, hotels, inns, or~~
 512 ~~providing similar public accommodations:]~~

513 ~~[(A) a person;]~~
 514 ~~[(B) a company;]~~
 515 ~~[(C) a corporation; or]~~
 516 ~~[(D) a person, group, or organization similar to Subsections (1)(c)(i)(A) through (C);~~
 517 ~~and]~~

518 ~~[(ii) if the suite or room is regularly rented for less than 30 consecutive days.]~~
 519 ~~[(2) The revenue from the imposition of the taxes provided for in]~~

520 (ii) (A) beginning on or after January 1, 2005, a county legislative body of any county
 521 may impose a tax of not to exceed 1.5% on charges for the accommodations and services

522 described in Subsection 59-12-103(1)(i) if the county legislative body imposes a tax under:

523 (I) for a county of the first class, Subsections (1)(b)(ii)(A) and (1)(c)(i); or

524 (II) for a county other than a county of the first class, Subsection (1)(b)(ii)(A); and

525 (B) the revenues generated by a tax authorized under Subsection (1)(c)(ii)(A) shall be

526 expended as provided in Subsection (3).

527 (2) Subject to Subsection (3), the revenues generated by a tax authorized under

528 Subsections (1)(a) through (c) [may] shall be used for the purposes of financing:

529 (a) tourism promotion[~~, and~~];

530 (b) the development, operation, and maintenance of tourist, recreation, cultural, and
531 convention facilities [as defined in Section 59-12-602.]; and

532 (c) sports facilities from revenues deposited into the General Fund as dedicated credits
533 as provided in Subsection (3).

534 ~~[(3) The tax imposed under Subsection (1)(c) shall be in addition to the transient room~~
535 ~~tax imposed under Part 3, Transient Room Tax, and may be imposed only by a county of the~~
536 ~~first class.]~~

537 (3) (a) The revenues generated by the tax authorized under Subsection (1)(b)(ii)(A)
538 shall be expended as follows:

539 (i) the commission shall for each month deduct from the revenues described in
540 Subsection (3)(a) the administrative charge described in Subsection (7)(c); and

541 (ii) after deducting the administrative charge as provided in Subsection (3)(a)(i),
542 distribute any remaining revenues to the county within which the revenues were generated to
543 be expended for one or more of the purposes described in:

544 (A) Subsection (2)(a); or

545 (B) Subsection (2)(b).

546 (b) (i) The revenues generated by the tax authorized under Subsection (1)(c)(ii)(A)
547 shall be expended as provided in this Subsection (3)(b).

548 (ii) The commission shall for each month:

549 (A) deduct from the revenues described in Subsection (3)(b)(i) the administrative
550 charge described in Subsection (7)(c);

551 (B) after deducting the administrative charge as provided in Subsection (3)(b)(ii)(A),

552 deposit each county's proportionate share of \$62,500 into the General Fund as dedicated credits

553 as provided in Subsection (3)(c):

554 (C) if there are revenues remaining after making the deposit required by Subsection
555 (3)(b)(ii)(B), deposit 25% of the remaining revenues into the Tourism Economic Stimulus
556 Fund created in Section 9-3-207; and

557 (D) if there are revenues remaining after making the deposit required by Subsection
558 (3)(b)(ii)(C), distribute any remaining revenues to the county within which the revenues were
559 generated to be expended in accordance with Subsection (3)(b)(iii).

560 (iii) A county shall expend the revenues distributed to that county in accordance with
561 Subsection (3)(b)(ii)(D) as follows:

562 (A) the following shall be expended annually to fund the replacement of qualifying ice
563 arenas in a county in which one or more qualifying ice arenas are located other than a county of
564 the first class:

565 (I) if the county received a distribution of at least \$450,000, at least \$450,000; or

566 (II) if the county received a distribution of less than \$450,000, the amount of the
567 distribution; and

568 (B) if there are revenues remaining after making the expenditure required by
569 Subsection (3)(b)(iii)(A), the county shall expend those revenues for one or more of the
570 purposes described in:

571 (I) Subsection (2)(a); or

572 (II) Subsection (2)(b).

573 (c) (i) For purposes of Subsection (3)(b)(i)(B), the commission shall for each month:

574 (A) calculate the county's proportionate share of \$62,500 as provided in this Subsection
575 (3)(c); and

576 (B) deposit the proportionate share described in Subsection (3)(c)(i)(A) into the
577 General Fund as dedicated credits to be distributed to one or more sports facilities as provided
578 in Section 9-16-203.

579 (ii) The commission shall calculate a county's proportionate share of \$62,500 as
580 follows:

581 (A) the commission shall calculate the total amount of revenues generated by the tax
582 authorized under Subsection (1)(c)(ii)(A) for:

583 (I) a calendar month; and

584 (II) all counties imposing a tax authorized under Subsection (1)(c)(ii)(A);
585 (B) after making the calculation required by Subsection (3)(c)(ii)(A), the commission
586 shall determine the percentage of revenues generated by the tax authorized under Subsection
587 (1)(c)(ii)(A) within the county for the calendar month described in Subsection (3)(c)(ii)(A) as
588 compared to the total amount of revenues calculated under Subsection (3)(c)(ii)(A); and
589 (C) the commission shall determine the county's proportionate share by calculating the
590 product of:

591 (I) the percentage calculated under Subsection (3)(c)(ii)(B); and

592 (II) \$62,500.

593 (4) (a) (i) Except as provided in Subsection (4)(a)(ii), a tax imposed under this part
594 shall be levied at the same time and collected in the same manner as provided in Part 2, Local
595 Sales and Use Tax Act.

596 (ii) Notwithstanding Subsection (4)(a)(i), a tax under this part is not subject to
597 Subsections 59-12-205(2) through (5).

598 (b) A county legislative body may pledge a tax imposed under this part [~~may be~~
599 ~~pledged~~] as security for bonds, notes, or other evidences of indebtedness incurred by [a] the
600 county under Title 11, Chapter 14, Utah Municipal Bond Act, to finance tourism, recreation,
601 cultural, and convention facilities.

602 (5) (a) In order to impose the tax under Subsection (1), each county legislative body
603 shall annually adopt an ordinance imposing the tax.

604 (b) (i) The ordinance under Subsection (5)(a) shall include provisions substantially the
605 same as those contained in Part 1, Tax Collection, except that the tax shall be imposed only on
606 those items and sales described in Subsection (1).

607 (ii) A county legislative body imposing a tax under this part shall impose the tax as
608 provided in this section on the leases, rentals, and sales described in Subsection (1) relating to
609 the Olympic Winter Games of 2002 made to or by an organization exempt from federal income
610 taxation under Section 501(c)(3), Internal Revenue Code, except for leases, rentals, and sales
611 described in Subsection (1):

612 (A) paid for in full by the Salt Lake Organizing Committee for the Olympic Winter
613 Games of 2002;

614 (B) exclusively used by:

615 (I) an officer, a trustee, or an employee of the Salt Lake Organizing Committee for the
616 Olympic Winter Games of 2002; or

617 (II) a volunteer supervised by the Salt Lake Organizing Committee for the Olympic
618 Winter Games of 2002; and

619 (C) for which the Salt Lake Organizing Committee for the Olympic Winter Games of
620 2002 does not receive reimbursement.

621 (c) The name of the county as the taxing agency shall be substituted for that of the state
622 where necessary, and an additional license is not required if one has been or is issued under
623 Section 59-12-106.

624 (6) In order to maintain in effect its tax ordinance adopted under this part, each county
625 legislative body shall, within 30 days of any amendment of any applicable provisions of Part 1,
626 Tax Collection, adopt amendments to its tax ordinance to conform with the applicable
627 amendments to Part 1, Tax Collection.

628 (7) The commission shall:

629 (a) administer, collect, and enforce the tax authorized under this part pursuant to:

630 (i) the same procedures used to administer, collect, and enforce the sales and use tax
631 under Part 1, Tax Collection; and

632 (ii) Chapter 1, General Taxation Policies;

633 (b) (i) except as provided in Subsection (3) or (7)(c), for a tax under this part other than
634 the tax under Subsection (1)(a)(ii), distribute the revenues to the county imposing the tax; and

635 (ii) except as provided in Subsection (7)(c), for a tax under Subsection (1)(a)(ii),
636 distribute the revenues according to the distribution formula provided in Subsection (8); and

637 (c) deduct from the distributions under Subsection (7)(b) an administrative charge for
638 collecting the tax as provided in Section 59-12-206.

639 (8) The commission shall distribute the revenues generated by the tax under Subsection
640 (1)(a)(ii) to each county collecting a tax under Subsection (1)(a)(ii) according to the following
641 formula:

642 (a) the commission shall distribute 70% of the revenues based on the percentages
643 generated by dividing the revenues collected by each county under Subsection (1)(a)(ii) by the
644 total revenues collected by all counties under Subsection (1)(a)(ii); and

645 (b) the commission shall distribute 30% of the revenues based on the percentages

646 generated by dividing the population of each county collecting a tax under Subsection (1)(a)(ii)
647 by the total population of all counties collecting a tax under Subsection (1)(a)(ii).

648 (9) (a) For purposes of this Subsection (9):

649 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2,
650 Annexation to County.

651 (ii) "Annexing area" means an area that is annexed into a county.

652 (b) (i) Except as provided in Subsection (9)(c), if, on or after July 1, 2004, a county
653 enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or
654 change shall take effect:

655 (A) on the first day of a calendar quarter; and

656 (B) after a 90-day period beginning on the date the commission receives notice meeting
657 the requirements of Subsection (9)(b)(ii) from the county.

658 (ii) The notice described in Subsection (9)(b)(i)(B) shall state:

659 (A) that the county will enact or repeal a tax or change the rate of a tax under this part;

660 (B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);

661 (C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and

662 (D) if the county enacts the tax or changes the rate of the tax described in Subsection
663 (9)(b)(ii)(A), the rate of the tax.

664 (c) (i) Notwithstanding Subsection (9)(b)(i), for a transaction described in Subsection
665 (9)(c)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the
666 first billing period:

667 (A) that begins after the effective date of the enactment of the tax or the tax rate
668 increase; and

669 (B) if the billing period for the transaction begins before the effective date of the
670 enactment of the tax or the tax rate increase imposed under Subsection (1).

671 (ii) Notwithstanding Subsection (9)(b)(i), for a transaction described in Subsection
672 (9)(c)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last
673 billing period:

674 (A) that began before the effective date of the repeal of the tax or the tax rate decrease;
675 and

676 (B) if the billing period for the transaction begins before the effective date of the repeal

677 of the tax or the tax rate decrease imposed under Subsection (1).

678 (iii) Subsections (9)(c)(i) and (ii) apply to transactions subject to a tax under:

679 (A) Subsection 59-12-103(1)(e);

680 (B) Subsection 59-12-103(1)(i); or

681 (C) Subsection 59-12-103(1)(k).

682 (d) (i) Except as provided in Subsection (9)(e), if, for an annexation that occurs on or

683 after July 1, 2004, the annexation will result in the enactment, repeal, or change in the rate of a

684 tax under this part for an annexing area, the enactment, repeal, or change shall take effect:

685 (A) on the first day of a calendar quarter; and

686 (B) after a 90-day period beginning on the date the commission receives notice meeting

687 the requirements of Subsection (9)(d)(ii) from the county that annexes the annexing area.

688 (ii) The notice described in Subsection (9)(d)(i)(B) shall state:

689 (A) that the annexation described in Subsection (9)(d)(i) will result in an enactment,

690 repeal, or change in the rate of a tax under this part for the annexing area;

691 (B) the statutory authority for the tax described in Subsection (9)(d)(ii)(A);

692 (C) the effective date of the tax described in Subsection (9)(d)(ii)(A); and

693 (D) if the county enacts the tax or changes the rate of the tax described in Subsection

694 (9)(d)(ii)(A), the rate of the tax described in Subsection (9)(d)(ii)(A).

695 (e) (i) Notwithstanding Subsection (9)(d)(i), for a transaction described in Subsection

696 (9)(e)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the

697 first billing period:

698 (A) that begins after the effective date of the enactment of the tax or the tax rate

699 increase; and

700 (B) if the billing period for the transaction begins before the effective date of the

701 enactment of the tax or the tax rate increase imposed under Subsection (1).

702 (ii) Notwithstanding Subsection (9)(d)(i), for a transaction described in Subsection

703 (9)(e)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last

704 billing period:

705 (A) that began before the effective date of the repeal of the tax or the tax rate decrease;

706 and

707 (B) if the billing period for the transaction begins before the effective date of the repeal

708 of the tax or the tax rate decrease imposed under Subsection (1).

709 (iii) Subsections (9)(e)(i) and (ii) apply to transactions subject to a tax under:

710 (A) Subsection 59-12-103(1)(e);

711 (B) Subsection 59-12-103(1)(i); or

712 (C) Subsection 59-12-103(1)(k).

713 Section 15. Section **63-55-209** is amended to read:

714 **63-55-209. Repeal dates, Title 9.**

715 (1) Title 9, Chapter 1, Part 8, Commission on National and Community Service Act, is
716 repealed July 1, 2004.

717 (2) Title 9, Chapter 2, Part 4, Enterprise Zone Act, is repealed July 1, 2008.

718 (3) (a) Title 9, Chapter 2, Part 16, Recycling Market Development Zone Act, is
719 repealed July 1, 2010.

720 (b) Sections 59-7-610 and 59-10-108.7, regarding tax credits for certain persons in
721 recycling market development zones, are repealed for taxable years beginning on or after
722 January 1, 2011.

723 (c) Notwithstanding Subsection (3)(b), a person may not claim a tax credit under
724 Section 59-7-610 or 59-10-108.7:

725 (i) for the purchase price of machinery or equipment described in Section 59-7-610 or
726 59-10-108.7 if the machinery or equipment is purchased on or after July 1, 2010; or

727 (ii) for an expenditure described in Subsection 59-7-610(1)(b) or 59-10-108.7(1)(b), if
728 the expenditure is made on or after July 1, 2010.

729 (d) Notwithstanding Subsections (3)(b) and (c), a person may carry forward a tax credit
730 in accordance with Section 59-7-610 or 59-10-108.7 if:

731 (i) the person is entitled to a tax credit under Section 59-7-610 or 59-10-108.7; and

732 (ii) (A) for the purchase price of machinery or equipment described in Section
733 59-7-610 or 59-10-108.7, the machinery or equipment is purchased on or before June 30, 2010;
734 or

735 (B) for an expenditure described in Subsection 59-7-610(1)(b) or 59-10-108.7(1)(b),
736 the expenditure is made on or before June 30, 2010.

737 (4) Title 9, Chapter 2, Part 19, Utah Venture Capital Enhancement Act, is repealed July
738 1, 2008.

739 (5) Title 9, Chapter 3, Part 2, Division of Travel Development, is repealed July 1,
740 2006.

741 [~~(5)~~] (6) Title 9, Chapter 3, Part 3, Heber Valley Historic Railroad Authority, is
742 repealed July 1, 2009.

743 [~~(6)~~] (7) Title 9, Chapter 4, Part 9, Utah Housing Corporation Act, is repealed July 1,
744 2006.

745 [~~(7)~~ Title 9, Chapter 13, Utah Technology and Small Business Finance Act, is repealed
746 July 1, 2002.]

747 Section 16. **Repealer.**

748 This bill repeals:

749 Section **9-2-1701, Purpose.**

750 Section **9-2-1702, Definitions.**

751 Section **9-2-1703, Creation and administration of fund.**

752 Section **9-2-1703.5, Appropriations to the fund.**

753 Section **9-2-1704, Distribution of fund monies -- Determination of recipients.**

754 Section **9-2-1705, Creation of Tourism Marketing Performance Fund Committee --**
755 **Members -- Appointment -- Qualifications -- Terms -- Quorum -- Per diem and expenses**
756 **-- Staff.**

757 Section **9-2-1706, Duties of Tourism Marketing Performance Fund Committee.**

758 Section **59-12-601, Purpose statement.**

759 Section 17. **Effective date.**

760 (1) Except as provided in Subsection (2), this bill takes effect on July 1, 2004.

761 (2) Notwithstanding Subsection (1):

762 (a) the following sections take effect on January 1, 2005:

763 (i) 9-16-101;

764 (ii) 9-16-201;

765 (iii) 9-16-202;

766 (iv) 9-16-203;

767 (v) 17-31-8;

768 (vi) 59-1-302;

769 (vii) 59-12-301;

770 (viii) 59-12-602; and

771 (ix) 59-12-603; and

772 (b) the repeal of Section 59-12-601 takes effect on January 1, 2005.

773 **Section 18. Coordinating S.B. 60 with H.B. 273.**

774 If this S.B. 60 and H.B. 273, Tax and Charge Amendments, both pass, it is the intent of
775 the Legislature that the Office of Legislative Research and General Counsel, in preparing the
776 Utah Code database for publication, include in the database a rewritten Subsection
777 59-12-603(7) to read as follows:

778 "(7) (a) (i) [~~The commission~~] Except as provided in Subsection (7)(a)(ii), a tax
779 authorized under this part shall be administered, collected, and enforced in accordance with:

780 [~~(a) administer, collect, and enforce the tax authorized under this part pursuant to:~~

781 [~~(i) (A) the same procedures used to administer, collect, and enforce the [sales and use]~~
782 tax under:

783 (I) Part 1, Tax Collection;

784 (II) Part 2, Local Sales and Use Tax Act; and

785 [~~(ii) (B) Chapter 1, General Taxation Policies[;].~~

786 (ii) Notwithstanding Subsection (7)(a)(i), a tax under this part is not subject to:

787 (A) Sections 59-12-107.1 through 59-12-107.3;

788 (B) Subsections 59-12-205(2) through (9); or

789 (C) Sections 59-12-207.1 through 59-12-207.4.

790 (b) Except as provided in Subsection (7)(c):

791 [~~(b) (i) [except as provided in Subsection (7)(c);]~~ for a tax under this part other than
792 the tax under Subsection (1)(a)(ii), except as provided in Subsection (3), the commission shall
793 distribute the revenues to the county imposing the tax; and

794 (ii) [~~except as provided in Subsection (7)(c);]~~ for a tax under Subsection (1)(a)(ii), the

795 commission shall distribute the revenues according to the distribution formula provided in

796 Subsection (8)[~~; and~~].

797 (c) Notwithstanding Subsection (7)(b), the commission shall deduct from the

798 distributions under Subsection (7)(b) an administrative charge for collecting the tax as provided

799 in Section 59-12-206."

800