

3rd Sub. S.B. 60

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

Representative **Katherine M. Bryson** proposes the following amendments:

1. *Page 2, Lines 32 through 37:*

- 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; and
- 36 • deposited into the Tourism Economic Stimulus Fund ~~[[; and~~
- 37 —————•———— ~~expended by certain counties to fund the replacement of qualifying ice arenas;]]~~

2. *Page 16, Lines 470 through 482:*

- 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)]]~~ (5) "Sports facility" is as defined in Section 9-16-202.

3. *Page 19, Lines 557 through 572:*

- 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).