

1st Sub. S.B. 137

**TOURISM, RECREATION, CULTURAL, AND CONVENTION FACILITIES TAX
AMENDMENTS**

HOUSE FLOOR AMENDMENTS

AMENDMENT 2

FEBRUARY 24, 2005 8:09 PM

Representative **David Ure** proposes the following amendments:

1. *Page 1, Lines 9 through 11:*

9 General Description:

10 This bill amends the Tourism, Recreation, Cultural, and Convention Facilities Tax part
11 to address the transactions that are subject to taxation and the expenditure of revenues generated by a
tax under that part.

2. *Page 1, Lines 13 through 14:*

13 This bill:

= ▶ amends the definition of "restaurant";
14 ▶ requires a county of the first class to expend a certain amount of revenue from the

3. *Page 1, Lines 24 through 25:*

24 AMENDS:

= 59-12-602, as last amended by Chapter 248, Laws of Utah 1995
25 59-12-603, as last amended by Chapters 156 and 255, Laws of Utah 2004

4. *Page 2, Line 27*

Senate Committee Amendments

2-21-2005:

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

Section 1. Section 59-12-602 is amended to read:

59-12-602. Definitions.

As used in this part:

- (1) "Convention facility" means any publicly owned or operated convention center, sports arena, or other facility at which conventions, conferences, and other gatherings are held and whose primary business or function is to host such conventions, conferences, and other gatherings.
- (2) "Cultural facility" means any publicly owned or operated museum, theater, art center, music hall, or other cultural or arts facility.
- (3) "Recreation facility" or "tourist facility" means any publicly owned or operated park,

campground, marina, dock, golf course, water park, historic park, monument, planetarium, zoo, bicycle trails, and other recreation or tourism-related facility.

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

(b) "Restaurant" does not include:

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

(ii) a theater that sells food items ~~{-,but not a dinner theater.-}~~ **;
and**

(iii) a dinner theater.

Renumber remaining sections accordingly.