

UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • WEST OFFICE BUILDING, SUITE W115 P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5115 • (801) 538-1035

January 31, 2007

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 64**, TOURISM, RECREATION, CULTURAL, AND CONVENTION FACILITIES TAX - IMPOSITION, DISTRIBUTION, AND EXPENDITURE OF REVENUES, by Senator M. Waddoups, with the following amendments:

- 1. Page 1, Lines 20 through 23:
 - 20 ► requires a county legislative body <u>of a county of the first class</u> that imposes a tax on prepared foods and
 - 21 beverages to distribute each calendar year at least \$250,000 of the revenues from the
 - 22 imposition of that tax within the county to a nonprofit organization having as its
 - 23 primary purpose to represent the restaurant industry on a statewide basis;
- 2. Page 2, Lines 29 through 31:
 - 29 ► requires <u>certain</u> revenues collected from a tax on prepared foods and beverages imposed by
 - 30 a county of the first class to be distributed to that county on the basis of the location
 - 31 of the transaction and population;
- 3. Page 6, Lines 173 through 174:
 - 173 (iii) a county legislative body of { any } a county of the first class may impose a tax of not to exceed .5% on
 - 174 charges for the accommodations and services described in Subsection 59-12-103(1)(i).







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4. Page 7, Lines 184 through 187:

- 184 (b) (i) A county legislative body of a county of the first class that imposes a tax authorized by Subsection (1)(a)(ii)
- 185 <u>shall distribute each calendar year, beginning with the calendar year beginning on January</u> <u>1.</u>
- 186 <u>2008, at least \$250,000 of the revenues from the imposition of the tax authorized by</u> <u>Subsection</u>
- 187 (1)(a)(ii) within the county to an organization:

Respectfully,

Wayne L. Niederhauser Committee Chair

Voting: 5-3-0 3 SB0064.SC1.WPD bhowe/BRH RLR/BRH 1/31/07 10:00 am





