

57 ~~[(iii) the office, with approval from the board, shall establish eligibility, advertising,~~
 58 ~~and timing requirements and criteria and provide for an approval process for applications;]~~

59 ~~[(iv) an application from an eligible applicant to receive money from the Cooperative~~
 60 ~~Program must be submitted on or before the appropriate date established by the office; and]~~

61 ~~[(v) Cooperative Program money not used in each fiscal year shall be returned to the~~
 62 ~~Tourism Marketing Performance Account.]~~

63 (2) The board may:

64 (a) solicit and accept contributions of money, services, and facilities from any other
 65 sources, public or private and shall use these funds for promoting the general interest of the
 66 state in tourism; and

67 (b) establish subcommittees for the purpose of assisting the board in an advisory role
 68 ~~[only].~~

69 (3) The board may not, except as otherwise provided in Subsection (1)(a), make policy
 70 related to the management or operation of the office.

71 (4) (a) For each fiscal year, the office shall allocate 20% of the funds appropriated to
 72 the Tourism Marketing and Performance Account created in Section 63M-1-1406 to the
 73 cooperative program described in Subsection (1)(d) and this Subsection (4).

74 (b) Money allocated to the cooperative program may be awarded to cities, counties,
 75 nonprofit destination marketing organizations, and similar public entities for the purpose of
 76 supplementing money committed by these entities for advertising and promoting sites and
 77 events in the state.

78 (c) The office, with approval from the board, shall establish:

79 (i) an application and approval process for an entity to receive a cooperative program
 79a **H→ award ←H** ,
 80 including an application deadline;

81 (ii) the criteria for awarding a cooperative program award, which shall emphasize
 82 attracting out-of-state visitors, and may include attracting in-state visitors, to sites and events in
 83 the state; and

84 (iii) eligibility, advertising, timing, and reporting requirements of an entity that
 85 receives a cooperative program award.

86 (d) Money allocated to the cooperative program that is not used in each fiscal year shall
 87 be returned to the Tourism Marketing Performance Account.

88 Section 2. Section **63M-1-1406** is amended to read:

89 **63M-1-1406. Tourism Marketing Performance Account.**

90 (1) There is created within the General Fund a restricted account known as the Tourism
91 Marketing Performance Account.

92 (2) The account shall be administered by ~~H→~~ [the-office] GOED ~~←H~~ for the purposes
92a listed in
93 Subsection (5).

94 (3) (a) The account shall earn interest.

95 (b) All interest earned on account money shall be deposited into the account.

96 (4) The account shall be funded by appropriations made to the account by the
97 Legislature in accordance with this section.

98 (5) The director shall use account money appropriated to ~~H→~~ [the-office] GOED ~~←H~~ to
98a pay for the
99 statewide advertising, marketing, and branding campaign for promotion of the state as
100 conducted by ~~H→~~ [the-office] GOED ~~←H~~ .

101 (6) (a) For [a] each fiscal year beginning on or after July 1, 2007, ~~H→~~ [the-office]
101a GOED ~~←H~~ shall
102 annually allocate 10% of the account money appropriated to ~~H→~~ [the-office] GOED ~~←H~~ to
102a a sports organization
103 for advertising, marketing, branding, and promoting Utah in attracting sporting events into the
104 state.

105 (b) The sports organization shall:

106 (i) provide an annual written report to ~~H→~~ [the-office] GOED ~~←H~~ that gives
106a ~~H→~~ [a-complete] an ~~←H~~ accounting of
107 the use of money the sports organization receives under this Subsection (6); and

108 (ii) partner with ~~H→~~ [the-office] GOED ~~←H~~ to promote the state and to encourage
108a economic growth in
109 the state.

110 (c) For purposes of this Subsection (6), "sports organization" means an organization
111 that is:

112 (i) exempt from federal income taxation in accordance with Section 501(c)(3), Internal
113 Revenue Code; and

114 (ii) created to foster national and international sports competitions in the state,
115 including competitions related to Olympic sports, and to promote and encourage sports tourism
116 throughout the state, including advertising, marketing, branding, and promoting Utah for the
117 purpose of attracting ~~H→~~ , expanding, and retaining ~~←H~~ sporting events ~~H→~~ [into] in ~~←H~~
117a the state.

118 (7) Money deposited into the account shall [~~consist of~~] include a legislative

119 appropriation from the cumulative sales and use tax revenue increases [identified] described in
 120 Subsection (8), plus any additional appropriation made by the Legislature.

121 (8) (a) In fiscal years 2006 through 2019, a portion of the state sales and use tax
 122 revenues determined under this Subsection (8) shall be certified ~~H→~~ **[as a set-aside for the account**
 123 **by the State Tax Commission and reported to the Office of Legislative Fiscal Analyst.] by the State**
 123a **Tax Commission as a set-aside for the account, and the State Tax Commission shall report the**
 123b **amount of the set-aside to the office, the Office of Legislative Fiscal Analyst, and the Division**
 123c **of Finance, which shall set aside the certified amount for appropriation to the account. ←H**

124 (b) [The] ~~S→~~ **[For fiscal years 2016 through 2019, the State Tax Commission shall**
 125 **[determine] calculate the set-aside under this Subsection (8) in each fiscal year by applying the**
 126 **following formula:] ←S** [if the increase in the state sales and use tax revenues derived from the
 127 retail sales of tourist-oriented goods and services, in the fiscal year two years prior to the fiscal
 128 year in which the set-aside is to be made for the account, is at least 3% over the state sales and
 129 use tax revenues derived from the retail sales of tourist-oriented goods and services generated
 130 in the fiscal year three years prior to the fiscal year in which the set-aside is to be made, an
 131 amount equal to 1/2 of the state sales and use tax revenues generated above the 3% increase
 132 shall be calculated by the commission and set aside by the state treasurer for appropriation to
 133 the account.] ~~S→~~ **[if the annual percentage change in the state sales and use tax revenues attributable**
 134 **to the retail sales of tourist-oriented goods and services from the fiscal year three years before**
 135 **the fiscal year in which the set-aside is to be made to the fiscal year two years before the fiscal**
 136 **year in which the set-aside is to be made is greater than the annual percentage change in the**
 137 **Consumer Price Index for All Urban Consumers ~~H→~~, ←H as published by the Bureau of**
 137a **Labor Statistics**
 138 **of the United States Department of Labor ~~H→~~, ←H for the fiscal year two years before the**
 138a **fiscal year in**
 139 **which the set-aside is to be made, then the difference between the annual percentage change in**
 140 **the state sales and use tax revenues attributable to the retail sales of tourist-oriented goods and**
 141 **services and the ~~H→~~ annual ←H percentage change in the Consumer Price Index shall be**
 141a **multiplied by an**
 142 **amount equal to the ~~H→~~ state sales and use tax revenues attributable to the ←H retail sales of**
 142a **tourist-oriented goods and services from the fiscal year three**
 143 **years before the fiscal year in which the set-aside is to be made.] (b) For fiscal years 2016 through**
 143a **2019, the State Tax Commission shall calculate the set-aside under this Subsection (8) in each**
 143b **fiscal year by applying one of the following formulas: if the annual percentage change in the**
 143c **Consumer Price Index for All Urban Consumers, as published by the Bureau of Labor**
 143d **Statistics of the United States Department of Labor, for the fiscal year two years before the**
 143e **fiscal year in which the set-aside is to be made is: (i) greater than 3%, and if the annual**
 143f **percentage change in the state sales and use tax revenues attributable to the retail sales of**
 143g **tourist-oriented goods and services from the fiscal year three years before the fiscal year in**
 143h **which the set-aside is to be made to the fiscal year two years before the fiscal year in which the**
 143i **set-aside is to be made is greater than the annual percentage change in the Consumer ☺**

143j **☛ Price Index for the fiscal year two years before the fiscal year in which the set-aside is to be**
143k **made, then the difference between the annual percentage change in the state sales and use tax**
143l **revenues attributable to the retail sales of tourist-oriented goods and services and the annual**
143m **percentage change in the Consumer Price Index shall be multiplied by an amount equal to the**
143n **state sales and use tax revenues attributable to the retail sales of tourist-oriented goods and**
143o **services from the fiscal year three years before the fiscal year in which the set-aside is to be**
143p **made; or**
143q **(ii) 3% or less, and if the annual percentage change in the state sales and use tax revenues**
143r **attributable to the retail sales of tourist-oriented goods and services from the fiscal year three**
143s **years before the fiscal year in which the set-aside is to be made to the fiscal year two years**
143t **before the fiscal year in which the set-aside is to be made is greater than 3%, then the**
143u **difference between the annual percentage change in the state sales and use tax revenues**
143v **attributable to the retail sales of tourist-oriented goods and services and 3% shall be**
143w **multiplied by an amount equal to the state sales and use tax revenues attributable to the retail**
143x **sales of tourist-oriented goods and services from the fiscal year three years before the fiscal**
143y **year in which the set-aside is to be made.** ←§

144 (c) The total money appropriated to the account in ~~[any]~~ a fiscal year under Subsections
145 (8)(a) and (b) may not exceed the amount ~~[in the account under this section in the fiscal year~~
146 ~~immediately preceding the current]~~ appropriated to the account in the preceding fiscal year by
147 more than \$3,000,000.

148 (d) As used in this Subsection (8), "state sales and use tax revenues" are revenues
149 collected under Subsections [59-12-103\(2\)\(a\)\(i\)\(A\)](#) and [59-12-103\(2\)\(c\)\(i\)](#).