

29 (a) establishing and promoting recreation, tourism, film production, and conventions;

30 (b) acquiring, leasing, constructing, furnishing, maintaining, or operating:

31 (i) convention meeting rooms;

32 (ii) exhibit halls;

33 (iii) visitor information centers;

34 (iv) museums;

35 (v) sports and recreation facilities including practice fields, stadiums, and arenas; and

36 (vi) related facilities;

37 (c) acquiring land, leasing land, or making payments for construction or infrastructure
38 improvements required for or related to the purposes listed in Subsection (1)(b); and

39 (d) as required to mitigate the impacts of recreation, tourism, or conventions in
40 counties of the fourth, fifth, and sixth class, paying for:

41 (i) solid waste disposal operations;

42 (ii) emergency medical services;

43 (iii) search and rescue activities; [~~and~~]

44 (iv) law enforcement activities[-]; and

45 (v) road repair and upgrade of:

46 (A) class B roads, as defined in Section [72-3-103](#);

47 (B) class C roads, as defined in Section [72-3-104](#); or

48 (C) class D roads, as defined in Section [72-3-105](#).

49 (2) Except as provided in Subsection (4), a county may not expend more than 1/3 of
50 the revenues generated by the transient room tax provided in Section [59-12-301](#) for any
51 combination of the following purposes:

52 (a) (i) acquiring, leasing, constructing, furnishing, maintaining, or operating:

53 (A) convention meeting rooms;

54 (B) exhibit halls;

55 (C) visitor information centers;

56 (D) museums;
57 (E) sports and recreation facilities including practice fields, stadiums, and arenas; and
58 (F) related facilities; and
59 (ii) acquiring land, leasing land, or making payments for construction or infrastructure
60 improvements required for or related to the purposes described in Subsection (2)(a)(i);

61 (b) as required to mitigate the impacts of recreation, tourism, or conventions in
62 counties of the fourth, fifth, and sixth class, to pay for:

63 (i) solid waste disposal operations;

64 (ii) emergency medical services;

65 (iii) search and rescue activities; [~~and~~]

66 (iv) law enforcement activities; [~~or~~] and

67 (v) road repair and upgrade of:

68 (A) class B roads, as defined in Section [72-3-103](#);

69 (B) class C roads, as defined in Section [72-3-104](#); or

70 (C) class D roads, as defined in Section [72-3-105](#);

71 (c) making the annual payment of principal, interest, premiums, and necessary reserves
72 for any or the aggregate of bonds authorized under Subsection (3).

73 (3) (a) The county legislative body may issue bonds or cause bonds to be issued, as
74 permitted by law, to pay all or part of any costs incurred for the purposes set forth in
75 Subsection (2)(a) or (b) that are permitted to be paid from bond proceeds.

76 (b) Except as provided in Subsection (4), if the revenues generated by the transient
77 room tax provided in Section [59-12-301](#) are not needed for payment of principal, interest,
78 premiums, and reserves on bonds issued as provided in Subsection (2)(c), the county legislative
79 body shall expend those revenues as provided in Subsection (1), subject to the limitation of
80 Subsection (2).

81 (4) If, on or after October 1, 2006, a county legislative body imposes a tax or increases
82 the rate of a tax in accordance with Section [59-12-301](#) at a rate that exceeds 3%, the county

83 legislative body:

84 (a) may expend revenues generated by the portion of the rate that exceeds 3% for any
85 purpose described in Subsections (1) through (3); and

86 (b) is not subject to any limits on the amount of revenues that may be expended for a
87 purpose described in Subsection (2).