

HB0367S02 compared with HB0367

~~{deleted text}~~ shows text that was in HB0367 but was deleted in HB0367S02.

Inserted text shows text that was not in HB0367 but was inserted into HB0367S02.

DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

Senator Kevin T. Van Tassell proposes the following substitute bill:

TRANSIENT ROOM TAX AMENDMENTS

2018 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Michael E. Noel

Senate Sponsor: _____

LONG TITLE

General Description:

This bill amends provisions relating to the transient room tax.

Highlighted Provisions:

This bill:

- ~~{~~ → raises the limit on the percentage of revenue from the transient room tax that counties may spend on:
- mitigating the impacts of recreation, tourism, or conventions in counties of the fourth, fifth, and sixth class; and
- costs related to convention meeting rooms, exhibit halls, visitor information centers, museums, sports and recreation facilities, and related facilities; and
- ‡ ▶ adds road repair and upgrade to the list of purposes for which counties of the fourth, fifth, or sixth class may spend revenue from the transient room tax.

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Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

17-31-2, as last amended by Laws of Utah 2006, Chapter 328

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

Section 1. Section **17-31-2** is amended to read:

17-31-2. Purposes of transient room tax and expenditure of revenues -- Purchase or lease of facilities -- Mitigating impacts of recreation, tourism, or conventions -- Issuance of bonds.

(1) Any county legislative body may impose the transient room tax provided for in Section 59-12-301 for the purposes of:

- (a) establishing and promoting recreation, tourism, film production, and conventions;
- (b) acquiring, leasing, constructing, furnishing, maintaining, or operating:
 - (i) convention meeting rooms;
 - (ii) exhibit halls;
 - (iii) visitor information centers;
 - (iv) museums;
 - (v) sports and recreation facilities including practice fields, stadiums, and arenas; and
 - (vi) related facilities;
- (c) acquiring land, leasing land, or making payments for construction or infrastructure improvements required for or related to the purposes listed in Subsection (1)(b); and
- (d) as required to mitigate the impacts of recreation, tourism, or conventions in counties of the fourth, fifth, and sixth class, paying for:
 - (i) solid waste disposal operations;
 - (ii) emergency medical services;
 - (iii) search and rescue activities; ~~and~~
 - (iv) law enforcement activities~~[-]; and~~

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(v) road repair and upgrade

of:

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

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

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

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

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

(A) convention meeting rooms;

(B) exhibit halls;

(C) visitor information centers;

(D) museums;

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

(F) related facilities; and

(ii) acquiring land, leasing land, or making payments for construction or infrastructure improvements required for or related to the purposes described in Subsection (2)(a)(i);

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

(i) solid waste disposal operations;

(ii) emergency medical services;

(iii) search and rescue activities; ~~and~~

(iv) law enforcement activities; ~~or~~ and

(v) road repair and upgrade ~~;~~ of:

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

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

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

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

(3) (a) The county legislative body may issue bonds or cause bonds to be issued, as permitted by law, to pay all or part of any costs incurred for the purposes set forth in

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Subsection (2)(a) or (b) that are permitted to be paid from bond proceeds.

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

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

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

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

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Legislative Review Note

Office of Legislative Research and General Counsel