

152 [41-22-2.](#)

153 (4) "All-terrain type III vehicle" means the same as that term is defined in Section

154 [41-22-2.](#)

155 ~~(2)~~ (5) "Convention facility" means any publicly owned or operated convention
156 center, sports arena, or other facility at which conventions, conferences, and other gatherings
157 are held and whose primary business or function is to host such conventions, conferences, and
158 other gatherings.

159 ~~(3)~~ (6) "Cultural facility" means any publicly owned or operated museum, theater, art
160 center, music hall, or other cultural or arts facility.

161 (7) (a) Except as provided in Subsection (7)(b), "off-highway vehicle" means any
162 snowmobile, all-terrain type I vehicle, all-terrain type II vehicle, all-terrain type III vehicle, or
163 motorcycle.

164 (b) "Off-highway vehicle" does not include a vehicle that is a motor vehicle under
165 Section [41-1a-102.](#)

166 (8) "Motorcycle" means the same as that term is defined in Section [41-22-2.](#)

167 ~~(4)~~ (9) "Recreation facility" or "tourist facility" means any publicly owned or
168 operated park, campground, marina, dock, golf course, water park, historic park, monument,
169 planetarium, zoo, bicycle trails, and other recreation or tourism-related facility.

170 (10) (a) Except as provided in Subsection (10)(c), "recreational vehicle" means a
171 vehicular unit other than a mobile home, primarily designed as a temporary dwelling for travel,
172 recreational, or vacation use, that is ~~§~~ ~~→~~ ~~[either self-propelled or]~~ ~~←~~ ~~§~~ pulled by another vehicle.

173 (b) "Recreational vehicle" includes:

174 (i) a travel trailer;

175 (ii) a camping trailer; and

176 (iii) a fifth wheel trailer.

177 (c) "Recreational vehicle" does not include a vehicle that is a motor vehicle under
178 Section [41-1a-102.](#)

179 ~~(5)~~ (11) (a) "Restaurant" includes any coffee shop, cafeteria, luncheonette, soda
180 fountain, or fast-food service where food is prepared for immediate consumption.

181 (b) "Restaurant" does not include:

182 (i) any retail establishment whose primary business or function is the sale of fuel or

183 food items for off-premise, but not immediate, consumption; and

184 (ii) a theater that sells food items, but not a dinner theater.

185 (12) "Short-term rental" means a lease or rental that is 30 days or less.

186 (13) "Snowmobile" means the same as that term is defined in Section 41-22-2.

187 (14) "Travel trailer," "camping trailer," or "fifth wheel trailer" means a portable vehicle
 188 without motive power, designed as a temporary dwelling for travel, recreational, or vacation
 189 use that does not require a special highway movement permit when drawn by a self-propelled
 190 motor vehicle.

191 Section 3. Section 59-12-603 is amended to read:

192 **59-12-603. County tax -- Bases -- Rates -- Use of revenue -- Adoption of ordinance**
 193 **required -- Advisory board -- Administration -- Collection -- Administrative charge --**
 194 **Distribution -- Enactment or repeal of tax or tax rate change -- Effective date -- Notice**
 195 **requirements.**

196 (1) (a) In addition to any other taxes, a county legislative body may, as provided in this
 197 part, impose a tax as follows:

198 (i) (A) a county legislative body of any county may impose a tax of not to exceed 3%
 199 on all short-term ~~[leases and]~~ rentals of motor vehicles ~~[not exceeding 30 days]~~, except for
 200 ~~[leases and]~~ short-term rentals of motor vehicles made for the purpose of temporarily replacing
 201 a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement;
 202 and

203 (B) ~~[beginning on or after January 1, 1999,]~~ a county legislative body of any county
 204 imposing a tax under Subsection (1)(a)(i)(A) may, in addition to imposing the tax under
 205 Subsection (1)(a)(i)(A), impose a tax of not to exceed 4% on all short-term ~~[leases and]~~ rentals
 206 of motor vehicles ~~[not exceeding 30 days]~~, except for ~~[leases and]~~ short-term rentals of motor
 207 vehicles made for the purpose of temporarily replacing a person's motor vehicle that is being
 208 repaired pursuant to a repair or an insurance agreement;

209 (ii) ~~§~~ **→ beginning on January 1, 2021, ←§** a county legislative body of any county may
 209a impose a tax of not to exceed 7% on

210 all short-term rentals of off-highway vehicles and recreational vehicles;

211 ~~[(i)]~~ (iii) a county legislative body of any county may impose a tax of not to exceed
 212 1% of all sales of the following that are sold by a restaurant:

213 (A) alcoholic beverages;

307 County Annexation.

308 (ii) "Annexing area" means an area that is annexed into a county.

309 (b) (i) Except as provided in Subsection (9)(c), if [~~on or after July 1, 2004,~~] a county
310 enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or
311 change shall take effect:

312 (A) on the first day of a calendar quarter; and

313 (B) after a 90-day period beginning on the [date] day on ~~the~~ ~~←~~ ~~→~~ ~~the~~ ~~←~~ ~~→~~ which the
313a commission

314 receives notice meeting the requirements of Subsection (9)(b)(ii) from the county.

315 (ii) The notice described in Subsection (9)(b)(i)(B) shall state:

316 (A) that the county will enact or repeal a tax or change the rate of a tax under this part;

317 (B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);

318 (C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and

319 (D) if the county enacts the tax or changes the rate of the tax described in Subsection
320 (9)(b)(ii)(A), the rate of the tax.

321 (c) (i) If the billing period for a transaction begins before the effective date of the
322 enactment of the tax or the tax rate increase imposed under Subsection (1), the enactment of
323 the tax or the tax rate increase shall take effect on the first day of the first billing period that
324 begins after the effective date of the enactment of the tax or the tax rate increase.

325 (ii) If the billing period for a transaction begins before the effective date of the repeal
326 of the tax or the tax rate decrease imposed under Subsection (1), the repeal of the tax or the tax
327 rate decrease shall take effect on the first day of the last billing period that began before the
328 effective date of the repeal of the tax or the tax rate decrease.

329 (d) (i) Except as provided in Subsection (9)(e), if [~~for an annexation that occurs on or~~
330 ~~after July 1, 2004,~~] the annexation will result in the enactment, repeal, or change in the rate of a
331 tax under this part for an annexing area, the enactment, repeal, or change shall take effect:

332 (A) on the first day of a calendar quarter; and

333 (B) after a 90-day period beginning on the [date] day on which the commission
334 receives notice meeting the requirements of Subsection (9)(d)(ii) from the county that annexes
335 the annexing area.

336 (ii) The notice described in Subsection (9)(d)(i)(B) shall state:

337 (A) that the annexation described in Subsection (9)(d)(i) will result in an enactment,