

150 emergency medical services provider for emergency medical services in one or more eligible
151 towns; or

152 (ii) expend revenue generated by a transient room tax for the purpose described in
153 Subsection (2)(e) in an amount that exceeds the county's base year promotion expenditure.

154 (d) A county legislative body may not expend more than 1/3 of the revenue described
155 in Subsection (7)(b)(i) for the purpose described in Subsection (2)(a)(ii).

156 ~~[(e)]~~ (e) The provisions of this Subsection (7) apply notwithstanding any other
157 provision of this section.

158 ~~[(f)]~~ (f) If the total amount of revenue generated by a transient room tax in a county of
159 the fourth, fifth, or sixth class is less than the county's base year promotion expenditure:

160 (i) Subsections (7)(a) through ~~[(e)]~~ (d) do not apply; and

161 (ii) the county legislative body shall expend the revenue generated by the transient
162 room tax in accordance with Subsections (3) through (6).

163 Section 2. Section **59-12-302** is amended to read:

164 **59-12-302. Collection of tax -- Administrative charge.**

165 (1) Except as provided in Subsections (2), (3), ~~H→~~ ~~[[and]]~~ and ~~←H~~ (4) ~~H→~~ ~~[,and(5)]~~ ~~←H~~
165a , the tax authorized

166 under this part shall be administered, collected, and enforced in accordance with:

167 (a) the same procedures used to administer, collect, and enforce the tax under:

168 (i) Part 1, Tax Collection; or

169 (ii) Part 2, Local Sales and Use Tax Act; and

170 (b) Chapter 1, General Taxation Policies.

171 (2) The location of a transaction shall be determined in accordance with Sections
172 59-12-211 through 59-12-215.

173 (3) A tax under this part is not subject to Section 59-12-107.1 or 59-12-123 or
174 Subsections 59-12-205(2) through (6).

175 ~~[(4) A county auditor may coordinate with the commission in determining whether to~~
176 ~~require an audit of any person that is required to remit a tax authorized under this part.]~~

177 (4) A county auditor may make referrals to the commission to assist the commission in
178 determining whether to require an audit of any person that is required to remit a tax authorized
179 under this part.

180 (5) The commission: