

88 pursuant to a repair or an insurance agreement; and

89 (B) a county legislative body of any county imposing a tax under Subsection
90 (1)(a)(i)(A) may, in addition to imposing the tax under Subsection (1)(a)(i)(A), impose a tax of
91 not to exceed 4% on all short-term rentals of motor vehicles, except for short-term rentals of
92 motor vehicles made for the purpose of temporarily replacing a person's motor vehicle that is
93 being repaired pursuant to a repair or an insurance agreement;

94 (ii) [~~beginning on January 1, 2021,~~] a county legislative body of any county may
95 impose a tax of not to exceed 7% on all short-term rentals of off-highway vehicles and
96 recreational vehicles;

97 (iii) a county legislative body of any county may impose a tax of not to exceed 1% of
98 all sales of the following that are sold by a restaurant:

- 99 (A) alcoholic beverages;
- 100 (B) food and food ingredients; or
- 101 (C) prepared food; and

102 (iv) a county legislative body of a county of the first class may impose a tax of not to
103 exceed .5% on charges for the accommodations and services described in Subsection
104 59-12-103(1)(i).

105 (b) A tax imposed under Subsection (1)(a) is subject to the audit provisions of Section
106 17-31-5.5.

107 (2) (a) Subject to Subsection [~~(2)(b)~~] (2)(c), a county may use revenue from the
108 imposition of a tax under Subsection (1) for:

- 109 (i) financing tourism promotion; and
- 110 (ii) the development, operation, and maintenance of:
 - 111 (A) an airport facility;
 - 112 (B) a convention facility;
 - 113 (C) a cultural facility;
 - 114 (D) a recreation facility; or
 - 115 (E) a tourist facility.

116 (b) In addition to the uses described in Subsection (2)(a) and subject to Subsection
117 (2)(c), a county ~~H~~→ of the fourth, fifth, or sixth class ←~~H~~ may expend the revenue from the
117a imposition of a tax under Subsections

118 (1)(a)(i) and (ii) on the following activities to mitigate the impacts of tourism: