

863 (b) food and food ingredients; or

864 (c) prepared food.

865 Section 19. Section **59-12-2302** is enacted to read:

866 **59-12-2302. Fair park authority may impose special event tax.**

867 (1) The fair park authority may impose a tax of not to exceed 1.5% on all sales:

868 (a) of taxable items; and

869 (b) that occur at a ~~§~~→ **fair park** ←~~§~~ special event.

870 (2) (a) To impose a tax under Subsection (1), the authority board shall adopt a

871 resolution imposing the tax.

872 (b) The resolution under Subsection (2)(a) shall include provisions substantially the  
873 same as those contained in Part 1, Tax Collection, except that the tax shall be imposed only on  
874 taxable items.

875 (c) The name of the fair park authority as the taxing agency shall be substituted for that  
876 of the state where necessary, and an additional license is not required if one has been or is  
877 issued under Section 59-12-106.

878 (3) To maintain in effect a tax resolution adopted under this part, the authority board  
879 shall, within 30 days of any amendment of any applicable provisions of Part 1, Tax Collection,  
880 adopt amendments to the fair park authority's tax resolution to conform with the applicable  
881 amendments to Part 1, Tax Collection.

882 (4) (a) (i) Except as provided in Subsection (4)(a)(ii), a tax authorized under this part  
883 shall be administered, collected, and enforced in accordance with the same procedures used to  
884 administer, collect, and enforce the tax under:

885 (A) Part 1, Tax Collection, or Part 2, Local Sales and Use Tax Act; and

886 (B) Chapter 1, General Taxation Policies.

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

889 (b) Except as provided in Subsection (4)(c), the commission shall distribute the  
890 revenue from a fair park special event tax to the fair park authority.

891 (c) The commission shall retain and deposit an administrative charge in accordance  
892 with Section 59-1-306 from the revenue the commission collects from a fair park special event  
893 tax.