S.B. 169

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586	failed to take the oath of office.
587	Section 6. Section 63H-1-203 is amended to read:
588	63H-1-203. Levy of a municipal tax Direct tax payment to MIDA.
589	(1) A levy of a municipal energy tax, MIDA energy tax, telecommunications tax,
590	transient room tax, [or] resort communities tax, or additional resort communities sales tax,
591	including an increase in the applicable tax rate, requires the affirmative vote of:
592	(a) the authority board; and
593	(b) a majority of all elected members of the authority board.
594	(2) If the authority board levies a municipal energy tax, a consumer who acquires
595	taxable energy shall pay the tax directly to the authority on a monthly basis if the consumer's
596	energy supplier is not required under federal law to collect the tax in the manner described in
597	Section 10-1-307.
598	Section 7. Section 63H-1-205 is amended to read:
599	63H-1-205. MIDA accommodations tax.
600	(1) As used in this section:
601	(a) "Accommodations and services" means an accommodation or service described in
602	Subsection 59-12-103(1)(i).
603	(b) "Accommodations and services" does not include amounts paid or charged that are
604	not part of a rental room rate.
605	(2) By ordinance, the authority board may impose a MIDA accommodations tax on a
606	provider for amounts paid or charged for accommodations and services, if the place of
607	accommodation is located $\hat{S} \rightarrow \underline{\text{within a project area and}} \leftarrow \hat{S}$ on:
608	(a) authority-owned or other government-owned property $\hat{S} \rightarrow [$ within the project area $] \leftarrow \hat{S}$;
608a	[or]
609	(b) privately owned property on which the authority owns a condominium unit that is
610	part of the place of accommodation[.]; or
611	(c) privately owned property on which the authority board finds that a provider is
612	providing a significant long-term benefit, including lodging but not including a benefit that is
613	commonly provided, to members of the military at the property.
614	(3) The maximum rate of the MIDA accommodations tax is 15% of the amounts paid
615	to or charged by the provider for accommodations and services.
616	(4) A provider may recover an amount equal to the MIDA accommodations tax from