

ORDINANCE 2006-27

AN ORDINANCE REPEALING AND REENACTING CHAPTER 2, TRANSIENT ROOM TAX, OF TITLE 2, TAXATION, OF THE TOOEELE COUNTY CODE, IMPOSING A TRANSIENT ROOM TAX FOR TOOEELE COUNTY, UTAH; IDENTIFYING THE PURPOSES FOR WHICH THE TAX IS IMPOSED; PROVIDING DEFINITIONS; PROVIDING COLLECTION AND REMITTANCE PROCEDURES; PROVIDING APPEAL PROCEDURES; AND PROVIDING AN EFFECTIVE DATE

THE COUNTY LEGISLATIVE BODY OF THE COUNTY OF TOOEELE ORDAINS

AS FOLLOWS:

SECTION I - PURPOSE. This ordinance is enacted for the purpose of updating its transient room tax ordinance to comply with current provisions of State law and to increase the tax from three percent to three and one-half percent.

SECTION II - CHAPTER REPEALED. Chapter 2, Transient Room Tax, of Title 2, Taxation, of the Tooele County Code is hereby repealed.

SECTION III - CHAPTER REENACTED. Chapter 2, Transient Room Tax, of Title 2, Taxation, of the Tooele County Code is hereby reenacted to read as follows:

CHAPTER 2

TRANSIENT ROOM TAX

Section

- 2-2-1. Title.**
- 2-2-2. Purpose.**
- 2-2-3. Statutes adopted by reference.**
- 2-2-4. Transient defined.**
- 2-2-5. Tax imposed B Amount.**
- 2-2-6. Exclusions.**
- 2-2-7. Convention bureau special reserve fund.**
- 2-2-8. Contributions and donations permitted.**
- 2-2-9. Audits.**
- 2-2-10. Remittance of tax.**
- 2-2-11. Request for hearing.**
- 2-2-12. Penalties and interest.**

2-2-1. Title.

This chapter shall be known as "The Transient Room Tax Ordinance of Tooele County."

2-2-2. Purpose.

The Board of Commissioners hereby declares that this chapter is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish these purposes:

(1) to adopt a transient room tax ordinance which complies with the requirements and limitations contained in Title 17, Chapter 31 and Title 59, Chapter 12, Part 3, Utah Code Annotated 1953, as amended;

(2) to adopt a transient room tax ordinance which incorporates provisions identical to those of Title 17, Chapter 31 and Title 59, Chapter 12, Part 3, Utah Code Annotated 1953, as amended;

(3) to adopt a transient room tax ordinance that imposes a tax not to exceed three and one-half percent (3.5%), and provide a measure therefore that can be administered and collected in a manner that adapts itself as fully as practical to the existing statutory and administrative procedures followed by the State Tax Commission in administering and collecting the sales and use taxes of the state; and

(4) to adopt a transient room tax ordinance which can be administered in a manner that will provide funds for the purposes of establishing, financing, and promoting tourism, recreation and convention bureaus, and such other purposes as have been authorized by law for the expenditure of transient room taxes and for that purpose create, at the discretion of the Board of County Commissioners, a reserve fund comprised of any funds collected but not expended during any fiscal year.

2-2-3. Statutes adopted by reference.

All applicable provisions of Title 17, Chapter 31, Utah Code Annotated 1953, as amended, and Title 59, Chapter 12, Part 3, Utah Code Annotated 1953, as amended, are hereby incorporated herein and made a part of this chapter by this reference thereto.

2-2-4. Transient defined.

For the purpose of this chapter, the term "transient" means and is defined as any individual who occupies any suite, room, or rooms in a motel, hotel, motor court, inn, or similar public accommodation for fewer than 30 consecutive days.

2-2-5. Tax imposed B Amount.

(1) There is hereby levied on all persons, companies, corporations, or other like and similar persons, groups, or organizations doing business in the county as motor courts, motels, hotels, inns, or like and similar public accommodations a transient room tax at the rate of three and one-half percent (3.5%) of the rent for every occupancy of a suite, room, or rooms by a transient.

(2) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Title 17, Chapter 31, and Title 59, Chapter 12, Part 3, Utah Code Annotated 1953, as amended, from time to time, all of the provisions of Title 59, Chapter 12, Part 1, Utah Code Annotated 1953, as amended, known as the Sales and Use Tax Act, and all of the provisions of Title 59, Chapter 12, Part 2 Utah Code Annotated 1953, as amended, known as the Local Sales and Use Tax Law of Utah, are hereby adopted and made a part of this chapter as though fully set forth herein to the extent the said provisions are relevant and pertinent to the administration and the collection of taxes by the county.

(3) Wherever and to the extent that in Chapter 12, Part 1 of Title 59, Utah Code Annotated 1953, as amended, the State of Utah is named or referred to as the taxing agency, the name of Tooele County shall be substituted therefor. Nothing in this subsection shall be deemed to require substitution of the name of the county for the word "state" when that word is used as part of the title of the State Tax Commission, or of the Constitution of the State of Utah.

(4) If an annual license has been issued to a retailer under §59-12-106, Utah Code Annotated 1953, as amended, an additional license shall not be required by reason of this section, but a copy of such license shall be provided to the county within 30 days after the effective date of this ordinance.

2-2-6. Exclusions.

There shall be excluded from the rent paid or charged by which the tax is measured:

- (1) the amount of any sales or use tax imposed by the state or by any other governmental agency upon a retailer or consumer; and
- (2) receipts from the sale or service charge for any food or beverage or room service charges in conjunction with the occupancy of the suite, room, or rooms.

2-2-7. Convention bureau special reserve fund.

For the purposes authorized by this chapter, there is hereby created a reserve fund to be known as the "Convention Bureau Special Reserve Fund," which shall be maintained separate and apart from general and other special funds of Tooele County and in which shall be deposited any and all funds collected by virtue of the tax imposed hereby but not expended during the fiscal year.

2-2-8. Contributions and donations permitted.

The Board of County Commissioners is hereby authorized to accept, on behalf of the County, funds contributed, donated, or supplied by any person, corporation, other governmental agency, or from any other source whatever for the purposes outlined in Section 2-2-2 of this chapter. When such funds are received, they shall be deposited and used in the same manner as though they were derived from the tax imposed hereby.

2-2-9. Audits.

Any records or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this chapter which relate to occupancy and occupancy revenues or to the calculation, collection, or remittance to the county of said taxes shall be subject to review and inspection by the county. Audits of such records and information or the supporting records therefore shall be the responsibility of the State Tax Commission. The records of the State Tax Commission relating to the collection of sales and use taxes or tourism, recreation, and convention center taxes on the same transactions which are the subject of this tax shall be subject to review and audit as provided in the county's contract with the State Tax Commission for the collection of the local sales and use tax and as provided by law. The taxpayer shall also be subject to such audits and reviews by the Utah State Tax Commission as are provided for by law.

2-2-10. Remittance of tax.

The tax shall be remitted as directed by the county and a tax return filed on forms provided or approved by the county at such times and with such frequency as are provided for by state law. All returns filed pursuant hereto shall accurately identify the locations where the transactions occurred and the gross sales upon which the tax for each location is computed.

2-2-11. Request for hearing.

Any party aggrieved by any action of the county relating to the assessment, calculation, or collection of the tax, including any Notice of Deficiency issued, may request a hearing by filing a written Request for Hearing as provided by law.

2-2-12. Penalties and interest.

Any person who fails to file any tax return or information required by this chapter, who fails to pay any tax due hereunder, or who fails to timely pay such tax shall be subject to the imposition of penalties and interest in accordance with Utah Code Annotated §§ 59-1-401 and 59-1-402 or any successor provision thereto.

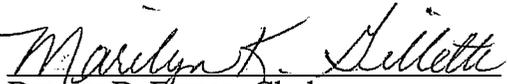
SECTION III - REPEALER. Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

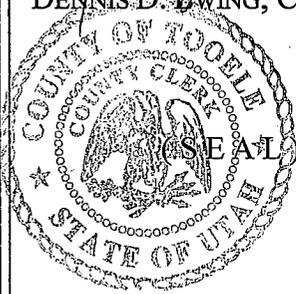
SECTION IV - EFFECTIVE DATE. This ordinance shall become effective January 1, 2007 provided it has been published.

IN WITNESS WHEREOF, the legislative body of Tooele County passed, approved and enacted this ordinance this 26th day of September, 2006.

Ord. 2006-27

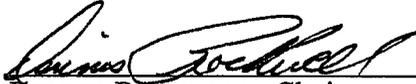
ATTEST:


DENNIS D. EWING, Clerk



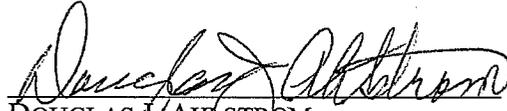
Marilyn K. Gillette
Chief Deputy Clerk

TOOELE COUNTY COMMISSION:


DENNIS ROCKWELL, Chairman

Commissioner Rockwell voted aye
Commissioner Lawrence voted aye
Commissioner Johnson voted aye

APPROVED AS TO FORM:


DOUGLAS A. AHLSTROM
Tooele County Attorney

**SUMMARY OF
TOOELE COUNTY ORDINANCE NO. 2006-27**

Tooele County Ordinance No. 2006-27 repeals and reenacts Chapter 2, Transient Room Tax, of Title 2, Taxation, of the Tooele County Code; imposing a transient room tax for Tooele County, Utah; identifying the purposes for which the tax is imposed; providing definitions; providing collection and remittance procedures; providing appeal procedures; and providing an effective date.

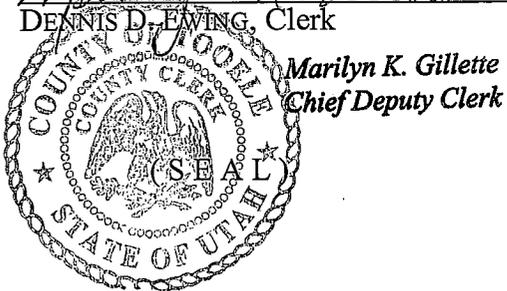
A complete copy of the ordinance is available in the office of the Tooele County Clerk, 47 S. Main, Tooele, Utah, with the names of the members of the County Commission voting for and against the ordinance.

ATTEST:

TOOELE COUNTY COMMISSION:

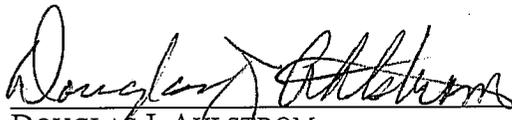

DENNIS D. EWING, Clerk


DENNIS ROCKWELL, Chairman



Commissioner Rockwell voted aye
Commissioner Lawrence voted aye
Commissioner Johnson voted aye

APPROVED AS TO FORM:


DOUGLAS J. AHLSTROM
Tooele County Attorney