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Fee: None
Filed By: KH
RANAE WILDE, Recorder
DAGGETT COUNTY
For: DAGGETT COUNTY

DAGGETT COUNTY ORDINANCE

ORDINANCE NO. 06-13 **DATE: MAY 16, 2006**

IMPOSING A TRANSIENT ROOM TAX FOR DAGGETT 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

Be it ordained by the County Legislative Body of Daggett County, Utah as follows:

SECTION I. DAGGETT COUNTY ORDINANCE 05-08 IS RE-ENACTED AS DAGGETT COUNTY ORDINANCE 06-13 TO CONTINUE IN EFFECT AS TRANSIENT ROOM TAX FOR THE COUNTY.

1. Title of Provisions
2. Purpose of Provisions
3. Statutes Adopted by Reference
4. Transient Defined
5. Tax Imposed/Amount
6. Exclusions
7. Convention Bureau Special Reserve Fund
8. Contributions and Donations Permitted
9. Audits
10. Remittance of Tax
11. Appeals
12. Penalties and Interest

1. Title of Provisions.

This ordinance shall be known as "the Transient Room Tax Ordinance of Daggett County."

2. Purpose of Provisions.

The legislative body declares that this ordinance is adopted and amended to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish these purposes:

A. The adoption of a Tax ordinance that complies with the requirements and limitations contained in Utah Code Ann. § 59-12-301 et seq. and subject to the requirements of Utah Code Ann. § 17-31-2, as amended;

B. The adoption of a Transient Room Tax Ordinance that incorporates provisions identical to those of Utah Code Ann. § 17-31-2 UCA & Utah Code Ann § 59-12-301 et seq. as amended;

C. The adoption of a Transient Room Tax Ordinance that imposes a three percent (3%) tax, and provides a measure therefore that can be administered and collected by the County 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;

D. To adopt a Transient Room Tax Ordinance that 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.

3. Statutes Adopted by Reference.

All applicable provisions of Utah Code Ann. § 17-31-2 as amended and 59-12-301 et seq., are hereby incorporated herein and made a part of this ordinance by this reference thereto.

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 for fewer than thirty consecutive days.

5. Tax Imposed/Amount.

A. There is hereby levied and there shall be collected and paid a tax upon all persons, companies, corporations, or other like and similar persons, groups or organizations doing business in the county as tourist homes, hotels, motels, trailer court accommodations, or like and similar public accommodations that are regularly rented for less than 30 consecutive days a transient room tax at the rate of three (3%) percent of the charges for the accommodations and services described in Utah Code Ann.§ 59-12-103 (I)(i).

B. Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Utah Code Ann. § 17-31-2, and § 59-3-301 et seq., 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 ordinance 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.

C. Wherever and to the extent that in Chapter 12, Part 1 of Title 59, Utah Code Annotated (1953), the State of Utah is named or referred to as the taxing agency, the name of Daggett County shall be substituted therefore. 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. Nor shall the name of the County be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the County or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this article.

D. If an annual sales and use tax license has been issued to a retailer under Utah Code Ann. § 59-12-106, (1953), 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 thirty days after the effective date of this ordinance, or the obtaining of said license.

6. Exclusions.

There shall be excluded from the amount charged for services or accommodation subject to this tax:

A. The amount of any sales or use tax imposed by the state or by any other governmental agency upon a retailer or consumer;

B. Receipts from the sales or service charge for any food or beverage or room service charges in conjunction with the occupancy of the suite, room or rooms.

7. Tourism Special Reserve Fund.

For the purpose authorized by this chapter, there is hereby created a reserve fund, to be known as the "Special Reserve Fund," which shall be maintained separate and apart from general and other special funds of the 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.

8. Contributions and Donations Permitted.

The county executive is 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 Utah Code Ann. § 17-31-2 and 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.

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.

10. Remittance of Tax.

The tax shall be remitted in the amount, and at such times as may be required by applicable state law or as directed by the county and a tax return filed on forms provided or approved by the county. Each Transient Room Tax return shall clearly and accurately identify the business locations where the taxable transactions occurred, the gross sales and

occupancy information upon which the transient room tax for each business location is computed, and such other information or documentation as may be required by the County or applicable state law and regulations.

11. County Administrative Review and Tax Commission Adjudication.

A. Any party seeking a review of any action of the County relating to the assessment, calculation, imposition, or collection of the transient room tax, penalties, interest or to the issuance of any notice of deficiency issued by the County, may request in writing an administrative review hearing before a hearing officer designated by the County Commission.

B. The request for an administrative review hearing shall be made on a form provided or approved by the County, signed by the requesting party, and shall include specific information and attached documentation to describe the issue or issues to be considered by the hearing officer and all information relevant to such issue or issues.

C. The request for an administrative review hearing must be filed with the Daggett County Clerk. The request must be filed no later than thirty (30) days from the date of the County action to be reviewed or from the date of issuance of a notice of deficiency issued by the County. The hearing shall be within 30 days of the date of filing of the request.

D. The requesting party may request the County Commission to review the decision of the administrative review hearing officer. The County Commission, at its discretion, may elect to review that decision or not.

1. The request for review by the County Commission must be made on a form provided or approved by the County, signed by the requesting

party, and shall include specific information and attached documentation to describe the issue or issues relating to the decision of administrative review hearing officer and all information relevant to such issue or issues.

2. The request must be filed with the Daggett County Clerk within thirty (30) days and if the County Commission elects to review the decision, it shall do so within 20 days of the filing of the request.

E. If the County Commission elects not to review the decision of the administrative review hearing officer or after the action of the County Commission if it elects to review that decision, the requesting party may apply to the Utah State Tax Commission pursuant to Utah Code Ann. § 59-3-302, as that section currently exists or hereafter may be amended, for an interpretation, audit, or adjudication of the transient room tax imposed by this article. The application must be filed within thirty (30) days of the date of the action for which the application is submitted.

Section 3.04.280 Tax Year

This tax shall be in effect for the calendar year 2005.

12. Penalties and Interest.

Any person who fails to file any tax return or information required by this ordinance, 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 Ann. § 59-1-401 and Utah Code Ann. § 59-1-402 or any successor provision thereto.

SECTION II. Effective Date.

This ordinance shall become effective fifteen days after the date of approval and adoption hereof and upon posting in at least three locations in Daggett County.

APPROVED and ADOPTED this 16th day of May, 2006.

DAGGETT COUNTY COMMISSION

By: Chad L. Reed

Chad L. Reed, Commission Chair

ATTEST:

Cindy Miller

Daggett County Clerk

ORDINANCE HISTORY

Voting:	Aye	Nay
Commissioner Reed	X	
Commissioner Collett	X	
Commissioner Leith	X	

SUMMARY OF
DAGGETT COUNTY ORDINANCE NO. 06-13

Daggett County Ordinance No. 06-13, Imposing a Transient Room Tax for Daggett 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 Daggett County Clerk, 95 N. 1st W., Manila, Utah, with the names of the members of the County Commission voting for and against the ordinance.

DAGGETT COUNTY COMMISSION

By Chad L. Reed

Chad L. Reed, Commission Chair

ATTEST:

Vicky McKee

Daggett County Clerk

APPROVED AS TO FORM:

County Attorney

Voting	Aye	Nay
Commissioner Reed	X	—
Commissioner Collett	X	—
Commissioner Leith	X	—