

DAGGETT COUNTY ORDINANCE

ORDINANCE NO. 04-11 DATE: May 4, 2004
AN ORDINANCE REPEALING AND REENACTING ORDINANCE #03-08, 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SECTION I. Ordinance #03-08 of the Daggett County Code of Ordinances is repealed and reenacted as follows:

TRANSIENT ROOM TAX

- 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**

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 RANAE WILDE, Recorder
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 DAGGETT COUNTY
 DAGGETT COUNTY

1. Title of provisions.

The ordinance codified in this chapter shall be known as "the Transient Room Tax Ordinance of the County of Daggett."

2. Purpose of Provisions.

The council declares that the ordinance codified in 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:

A. To adopt a transient room tax ordinance that complies with the requirements and limitations contained in Title 17, Chapter 31 and Title 59, Chapter 12, Part 3, Utah Code Annotated, as amended;

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

C. To adopt a transient room tax ordinance that imposes a tax not to exceed three percent, and provide 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 county, a reserve fund comprised of any funds collected but not expended during any financial year.

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), are hereby incorporated herein and made a part of this chapter 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 in a motel, hotel, motor court, inn or similar public accommodation for fewer than thirty consecutive days.

5. Tax Imposed/Amount.

A. 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, inns, or like and similar public accommodations a transient room tax at the rate of three percent of the rent for every occupancy of a suite, room or rooms by a transient.

B. 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.

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.

D. If an annual license has been issued to a retailer under § 59-12-106, Utah Code Annotated (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.

6. Exclusions.

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

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 sale or service charge for any food or beverage or room service charges in conjunction with the occupancy of the suite, room or rooms.

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 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 Section 3.12.020 of this chapter, 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 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.

11. County Administrative Review and Tax Commission Adjudication.

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 by the county, may request a hearing by filing a written Request for Hearing with the county clerk no later than thirty (30) days after the effective date of the county's action or the date of issuance of the Notice of Deficiency. The decision of the county shall be referred by the county to the State Tax Commission for adjudication upon receipt of a written request received within thirty (30) days of the county's decision.

12. Penalties and Interest.

SECTION II. Repealer.

All existing ordinances of county imposing a transient room tax are hereby repealed as of the effective date of this ordinance.

SECTION III. 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 4th day of May, 2004.

DAGGETT COUNTY COMMISSION

By: Chad L. Reed
Chad L. Reed, Commission Chair



Dicky McKee
Daggett County Clerk

ORDINANCE HISTORY

Voting:	Aye	Nay
Commissioner Reed	<u> X </u>	_____
Commissioner Collett	<u> X </u>	_____
Commissioner Leith	<u> X </u>	_____

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 by the county in accordance with Utah Code Ann. §§ 59-1-401 and 59-1-402 or any successor provision thereto.

**SUMMARY OF
DAGGETT COUNTY ORDINANCE NO. 04-11**

**Daggett County Ordinance No. 04-11 repeals and reenacts Ordinance #03-08 of
Daggett County Code of Ordinances, 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

Dicky McKee
Daggett County Clerk

APPROVED AS TO FORM:

Rachelle Palmer
County Attorney

Voting	Aye	Nay
Commissioner Reed	<u> X </u>	<u> </u>
Commissioner Collett	<u> X </u>	<u> </u>
Commissioner Leith	<u> X </u>	<u> </u>