

AN ORDINANCE ADOPTING A TRANSIENT ROOM TAX

THE BOARD OF COMMISSIONERS OF DAGGETT COUNTY DO ORDAIN AS FOLLOWS:

SECTION 1 - TITLE. This ordinance shall be known as "The Transient Room Tax Ordinance of the County of Daggett".

SECTION 2 PURPOSE. The Board of Commissioners hereby declares that this ordinance 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 which complies with the requirements and limitations contained in and which incorporates provisions identical to those of Chapter 31 of Title 17, Utah Code Annotated 1953, as amended.

(b) To adopt a transient room tax ordinance which imposes a one and one-half percent (1 1/2%) tax and provide a measure therefore that can be administered and collected by the State Tax Commission 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 of Utah.

(c) To adopt a transient room tax ordinance which can be administered in a manner that will provide funds for the purpose of establishing, financing and promoting recreational, tourist and convention promotion bureaus 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.

SECTION 3 - OPERATIVE DATE OF CONTRACT WITH THE STATE. This ordinance shall become operative on October 1, 1972 and prior thereto, this County shall contract with the State Tax Commission to perform all functions incident to the administration, and operation of this Transient Room Tax Ordinance.

SECTION 4 - TRANSIENT ROOM. From and after the operative date of this ordinance, there is levied and there shall be collected and paid a tax upon all rent for every occupancy of a suite, room or rooms on all persons companies, corporations, or other like and similar persons, groups or organizations doing business in Daggett County as motor courts, motels, hotels, inns trailer parks and campgrounds serving transients or like and similar public accommodations, at the rate of one and one-half percent (1-1/2%).

Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Chapter 31, Title 17, Utah Code Annotated, 1953, as amended, and in force and effect on October 1, 1972 are hereby adopted and made a part of this ordinance as though fully set forth herein.

Wherever and to the extent that in Chapter 15 of the Title 59, Utah Code Annotated, 1953, the State of Utah is named or referred to as the taxing agency, the name Daggett County shall be substituted therefore. Nothing in this subdivision 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 ordinance.

If an annual license has been issued to a retailer under Section 59-15-3 of the said Utah Code Annotated 1953, an additional license shall not be required by reason of this section.

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 of Utah 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.

SECTION 5 - USE OF FUNDS COLLECTED. No funds collected and received by Daggett County by virtue of the tax imposed hereby shall be used for any purpose other than establishing, financing and promoting recreational, tourist and convention bureaus.

SECTION 6 - RESERVE FUND. For the purposes authorized by this ordinance, there is hereby created a reserve fund to be known as the "Tourist Promotion Special Reserve Fund" which shall be maintained separate and apart from general and other special funds of Daggett 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 in which they were collected or in any other subsequent fiscal year. Said Reserve Fund may only be used in accordance with the purposes of this ordinance.

SECTION 7 - CONTRIBUTIONS 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 Two (2) of this ordinance 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.

SECTION 8 - TRANSIENT DEFINED. For the purpose of this ordinance the term "transient" is defined as any person who occupies and space, suite, room or rooms in a motel, hotel, motor court, inn, trailer park, campground or similar public accommodation for fewer than thirty consecutive days.

SECTION 9 - STATUTE INCORPORATED. The provisions of Chapter 31, Title 17, Utah Code Annotated 1953, as amended, enacted by Chapter 35, Laws of Utah 1965, are hereby incorporated herein and made a part of this ordinance by this reference thereto.

SECTION 10 - PENALTIES. Any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine of not more than \$299.00, or by imprisonment for a period of not more than six months, or by both such fine and imprisonment.

SECTION 11 - SEVERABILITY. If any section, subsection, sentence, clause, phrase, or portion of this ordinance, including but not limited to any exemption, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance.

It is the intention of the Board of Commissioners that each separate provision of this ordinance shall be deemed independent of all other provisions herein.

SECTION 12 - EFFECTIVE DATE. This ordinance shall take effect on the 1st day of October, 1972.

DATED This 19th day of July, 1972.

BOARD OF COUNTY COMMISSIONERS OF
DAGGETT COUNTY, STATE OF UTAH

ATTEST:

/s/ Gene Briggs

County Clerk

By /s/ Albert H. Neff

Chairman

Commissioners Voting:

/s/ Milton Beck

Milton Beck

/s/ Albert H. Neff

Albert H. Neff

/s/ Forrest D. Pallesen

Forrest D. Pallesen