

DAGGETT COUNTY
ORDINANCE 07-07

AN ORDINANCE TO IMPOSE A TOURISM, RECREATION, CULTURAL AND
CONVENTION FACILITIES TAX FOR THE CALENDAR YEAR 2007.

WHEREAS, the Utah State Legislature has authorized counties to impose a tax upon tourism, recreation, cultural, and convention facilities; and

WHEREAS, Daggett County has enacted a Transient Room Tax ordinance pursuant to UCA § 59-12-301, et. sec.; and

WHEREAS, it is in the best interest of Daggett County and its citizens to adopt a Tourism, Recreation, Cultural, and Convention Facilities tax; and

WHEREAS, the Utah State law requires that the tax upon such facilities be enacted by ordinance; and

WHEREAS, the Utah State Tax Commission requires that counties re-enact the tax for each calendar year;

NOW THEREFORE, BE IT ORDAINED by the Legislative Body of Daggett County/Daggett County Commission that:

Section 1. Daggett County adopts the Tourism, Recreation, Cultural and Convention Facilities Tax for 2007.

Section 2. Tourism, Recreation, Cultural and Convention Facilities Tax Provisions. This Article shall be known as the Tourism, Recreation, Cultural and Convention Facilities Tax of the County Daggett.

Section 3. Statutory Authority.

The authority for imposing this tax is derived from Title 59, Chapter 12, Section 601 et seq. Utah Code Annotated, 1953, as amended.

Section 4. Purpose of provisions.

This ordinance is enacted to provide the County with a source of revenue specifically for the purposes of financing in whole or in part the development, operation and maintenance of tourist recreation, cultural and convention facilities, and the Board of County Commissioners hereby directs that the provisions hereof be interpreted and construed to accomplish the stated purpose.

Section 5. Definitions.

As used in this ordinance:

(1) "Convention facility" means any publicly owned or operated convention center, sports arena, or other facility at which conventions, conferences, and other gatherings are held and which primary business or function is to host such conventions, conferences, and other gatherings.

(2) "Recreation facility" or "tourist facility" means any publicly owned or operated park, campground, marina, dock, golf course, water park, historic park, museum, theater, monument, planetarium, bicycle trails, and other tourism related facility.

(3) "Cultural facility" means any publicly owned or operated museum, theater, art center, music hall, or other cultural or arts facility.

(4)(a) "Restaurant" includes any coffee shop, cafeteria, restaurants, luncheonette, soda fountain, or fast-food service where food is prepared for immediate consumption.

(b) "Restaurant" does not include any retail establishment whose primary business or function is the sale of fuel or food items for off-premise, but not immediate, consumption.

Section 6. Imposition-Amount

(a) There is hereby levied a tourism, recreation, cultural and convention tax on all restaurants, as defined herein, in Daggett County at the rate of 1% of all sales of prepared food and beverages that are sold by restaurants.

(b)(1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Tourism, Recreation, Cultural and Convention Facilities Tax Act, all of the provisions of Part 1, Chapter 12, Title 59, Utah Code Annotated, 1953, as amended, and in force and effect on the effective date of this Article, insofar as they relate to the tax imposed by this Article, excepting Section 59-12-101 and 59-12-119 thereof, are hereby adopted and made a part of this Article as though fully set forth herein.

(2) Where, and to the extent that in Part 1, Chapter 12, Title 59, Utah Code Annotated 1953, the State of Utah is named or referred to as the taxing agency, the name of this County shall be substituted therefore. Nothing in this subparagraph (b) 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 the Article.

Section 7. Use of Revenues.

The revenues received from the tourism, recreation, cultural and convention taxes levied pursuant to Section 5 shall be used solely for the purposes of financing, in whole or in part, tourism promotion, and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities as defined herein. The Board of County Commissioners may issue bonds under the provisions of the Utah Municipal Bond Act to pay any costs incurred for the purposes set forth above and may pledge the entire proceeds of the tax provided for this Article to the payment of principal, interest, premiums and necessary reserves for any such bonds.

Section 8. Collection.

Taxes imposed under this Article shall be levied at the same time and collected in the same manner as provided for in Title 59, Chapter 12, Section 201 et seq. of the Utah Code Annotated, 1953, as amended, except that the revenue derived from the tax is not subject to the collection and distribution procedures established pursuant to the provisions of Subsection 59-12-205(2), Utah Code Annotated, 1953, as amended. All revenues so collected shall be the revenues of Daggett County. Any records, tax returns, or other information of any person, corporation, company, or other group or organization subject to the taxes imposed by this Article which relate to the calculation, collection or remittance to the State Tax Commission of said taxes shall be subject to review, inspection, and auditing by Daggett County.

Section 9. Licensure.

All persons, companies, corporations or other similar persons, groups, or organizations doing business as restaurants shall obtain from the State Tax Commission, a tourism, recreation, cultural or convention tax license. No such additional license shall be required if the person, company, corporation or group or organization has obtained a license pursuant to Section 59-12-106, Utah Code Annotated, 1953, as amended.

Section 10. This ordinance shall become effective April 4, 2007 and upon at least one publication in a newspaper published and having general circulation in Daggett County. Nothing in this ordinance shall serve to negate or terminate this tax for the calendar year 2007.

DATED this 20 day of March, 2007.

s/s Stewart Leith

Chairman

ATTEST:

(S E A L)

s/s Vicky McKee
Clerk/Treasurer

Aye x Nay _____.

s/s Stewart Leith
Commissioner Leith

Aye x Nay _____.

s/s Henry Gutz
Commissioner Gutz

Aye x Nay _____.

s/s Floyd Briggs
Commissioner Briggs