

AN ORDINANCE IMPOSING A 1% TOURISM, RECREATION, CULTURAL, AND CONVENTION TAX AND PROVIDING FOR THE PERFORMANCE BY THE STATE TAX DIVISION OF ALL FUNCTIONS INCIDENT TO THE ADMINISTRATION, OPERATION, AND COLLECTION OF THE TAX AND FOR THE USE OF THE REVENUES FROM THIS TAX.

The County Commissioners of Rich County, Utah, in a regular meeting, lawful notice of which has been given finds that Section 59-12-603, Utah Code Annotated, 1953 as amended, enables the County Commission as the legislative body of Rich County, to impose a tourism, recreation, cultural, and convention tax not to exceed 1% of all sales of prepared foods and beverages that are sold by restaurants and to apply the revenue therefrom, in whole or in part, to tourism promotion and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities as defined in Section 59-12-602, Utah Code Annotated, 1953 as amended. The County Commission finds that it is in the best interest of Rich County and its citizens that a tourism, recreation, cultural and convention tax be imposed.

NOW THEREFORE BE IT ORDAINED BY THE COUNTY COMMISSION FOR RICH COUNTY, UTAH, AS FOLLOWS:

SECTION 1: TITLE

This ordinance shall be known as the "Tourism, Recreation, Cultural, and Convention Tax Ordinance of Rich County."

SECTION 2: PURPOSE

It is the purpose of this ordinance to impose a tourism, recreation, cultural, and convention tax 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 in Section 59-12-602, Utah Code Annotated, 1953 as amended.

SECTION 3: 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 whose primary business or function is to host such conventions, conferences, and other gatherings.

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

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

(4) "Restaurant" includes any coffee shop, cafeteria, luncheonette, soda fountain, or fast-food service where food is prepared for immediate consumption. In accordance with the provisions of Tax Bulletin No. 8-91, effective July 1, 1991, as promulgated by the Utah State Tax Commission, a "restaurant" is any retail establishment whose primary business is the sale of foods and beverages prepared for immediate consumption. Examples include full-service restaurants, fast-food restaurants and their drive-in windows, concession stands at malls, or fairs, and employee or school cafeterias.

SECTION 4. IMPOSITION OF TAX

There is hereby levied for collection a tourism, recreation, cultural, and convention tax on all restaurants, as defined herein, in Rich County, Utah, at the rate of 1% on all sales of prepared foods and beverages that are sold by restaurants for the period May 1, 199 to April 31, 199.

SECTION 5. USE OF REVENUES

The revenues received from the tourism, recreation, cultural, and convention tax 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.

SECTION 6. COLLECTION

All taxes collected hereunder shall be collected by the Utah State Tax Commission pursuant to Chapter 12, Title 59, Utah Code Annotated, 1953 as amended, as and in the manner for other state and local sales and use taxes. The County Clerk is authorized and directed to negotiate with the Utah State Tax commission for and to execute the necessary contracts for the provision of such services by the Utah State Tax Commission. Taxes imposed under this ordinance shall be levied at the same time and collected in the same manner as provided for other state and local sales and use taxes in Chapter 12, Title 59, Utah Code Annotated, 1953 as amended.

SECTION 7. LICENSE

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

SECTION 8. ADVISORY BOARD

The Rich County Commission may establish an advisory board for the purposes of making recommendations for the allocation and application of revenues derived from the tourism, recreation, cultural, and convention tax. The board shall be advisory in nature only. The County Commission shall determine the composition of the advisory board; provided, however, that all appointments to that board shall be upon and with the advice and consent of the Rich County Commission.

SECTION 9. ALLOCATION AND APPLICATION OF REVENUES

The Advisory Board shall submit recommendations to the Rich County Commission for the allocation and application of the revenues derived from the tourism, recreation, cultural, and convention tax. Acting upon such recommendations, the Rich County Commission then, by resolution, shall approve the allocation and application of such revenues.

SECTION 10. EFFECTIVE DATE

This ordinance shall become effective upon approval and publication in the manner provided by law.

APPROVED and ADOPTED this 5th day of April, 1995

RICH COUNTY COMMISSIONERS

By Blair R. Francis
Chairman

ATTEST:

Pamela Shaul
Pamela Shaul
Rich County Clerk

Publication Date: 4-5-95

Commissioner Johnson	voted <u>✓</u>
Commissioner Brown	voted <u>✓</u>
Commissioner Francis	voted <u>✓</u>