

Rich County Transient Room Tax Ordinance

The County Legislative Body of Rich County, Utah ORDAINS as follows:

Section 1. Name.

This ordinance shall be known at the Rich County Transient Room Tax Ordinance.

Section 2. Purpose.

The intent of this ordinance is to:

- A. Set the Transient Room Tax at four and one quarter percent (4.25%) as authorized by Utah Code § 59-12-301(1)(a).
- B. Incorporate and comply fully with applicable state law. Specifically, Utah Code, Title 17, Chapter 31 and Title 59, Chapter 12, Part 3.
- C. Use additional transient room tax revenue to establish and promote tourism and recreation opportunities in Rich County as provided in Utah Code § 17-31-2(2), and to mitigate the impacts of recreation and tourism in Rich County as provided in Utah Code § 17-31-2(2)(d).

Section 3. Definitions.

- A. “Transient room” means any tourist home, residential home offered for rent, hotel, motel, trailer court accommodations and services, or any other lodging that is regularly rented for less than thirty (30) consecutive days” as provided by Utah Code § 59-12-103(1)(i) (2021).
- B. “Tourism” means an activity to develop, encourage, solicit, or market tourism that attracts transient guests (staying less than 30 consecutive days) to the county, including planning, development, and advertising.
- C. All relevant definitions from the State Code and herein incorporated.

Section 4. Transient Room Tax rate set at 4.25%.

A tax of four and one quarter percent (4.25%) is imposed on the purchaser on the purchase price or sales price for amounts paid or charged for any “transient room.”

Section 5. Management of funds, use of funds, and reporting.

- A. The County shall spend funds collected from the transient room tax in the manner specified by state law. Specifically as provided for in Utah Code § 17-31-2 as it may be amended from time to time.
- B. The County shall create a reserve fund for transient room tax funds collected, but not expended during a fiscal year as provided by Utah Code § 17-31-3 (2021). The County may deposit such unexpended funds in the amounts authorized by Utah Code § 17-31-3.
- C. The County shall comply with the annual reporting requirements specified in Utah Code § 17-31-5.5. Annual reports shall be sent to (1) the Utah Office of Tourism within the Governor’s Office of Economic Opportunity, (2) the County’s tourism tax advisory board, and (3) the Office of the Legislative Fiscal Analyst.

Section 6. Effective Date.

This ordinance shall become effective on the first day of the first calendar quarter following ninety (90) days from the adoption date below.

(Ordinance no. 21-001, enacted Dec. 8, 2021).