

DAGGETT COUNTY
ORDINANCE 09-11

AN ORDINANCE TO IMPOSE A TOURISM, RECREATION CULTURAL AND
CONVENTION FACILITIES TAX FOR THE CALENDAR YEAR 2009

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 2009

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 recreation or 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, restaurant, 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 excepted 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 of 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

Aye X Nay _____

\s\ Stewart Leith
Commissioner Leith

Aye X Nay _____

\s\ Hank Gutz
Commissioner Gutz

Aye X Nay _____

\s\ Floyd Briggs
Commissioner Briggs